

Budget *and* Statistical Report

Fiscal Year 2009-10



CLARK COUNTY, NEVADA

BUDGET AND STATISTICAL REPORT FISCAL YEAR 2009-10

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CCSD Communications Office*

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The Clark County Board of School Trustees is a dedicated group of community leaders who are elected to overlapping four-year terms and represent a specific geographic region of Clark County. Although each trustee represents a different region, they are dedicated to ensuring the success of every student in the district through clear, concise direction to the superintendent.

Vision Statement

Clark County School District students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically and participate in democracy.



Dr. Walt Rulfes Superintendent

CCSD is a dynamic district dedicated to pupil achievement. This publication is designed to provide helpful information to parents, students, employees, and governmental agencies, and to better inform all readers about the district's financial budget and our many strengths. You also will discover a host of facts about financial history, capital improvement projects, day-to-day operations, and a great deal of other information. With the current economic challenges facing the district and our focus on cost reduction, this publication is more important than ever. I hope you will sense our genuine commitment to providing the best education possible for every child.

District Officials

Charlene A. Green

*Deputy Superintendent,
Student Support Services*



Jeff Weiler

Chief Financial Officer



Martha Tittle

Chief Human Resources Officer



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*Associate Superintendent,
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Jolene Wallace

*Associate Superintendent,
Area Service Center 3*



To Be Announced

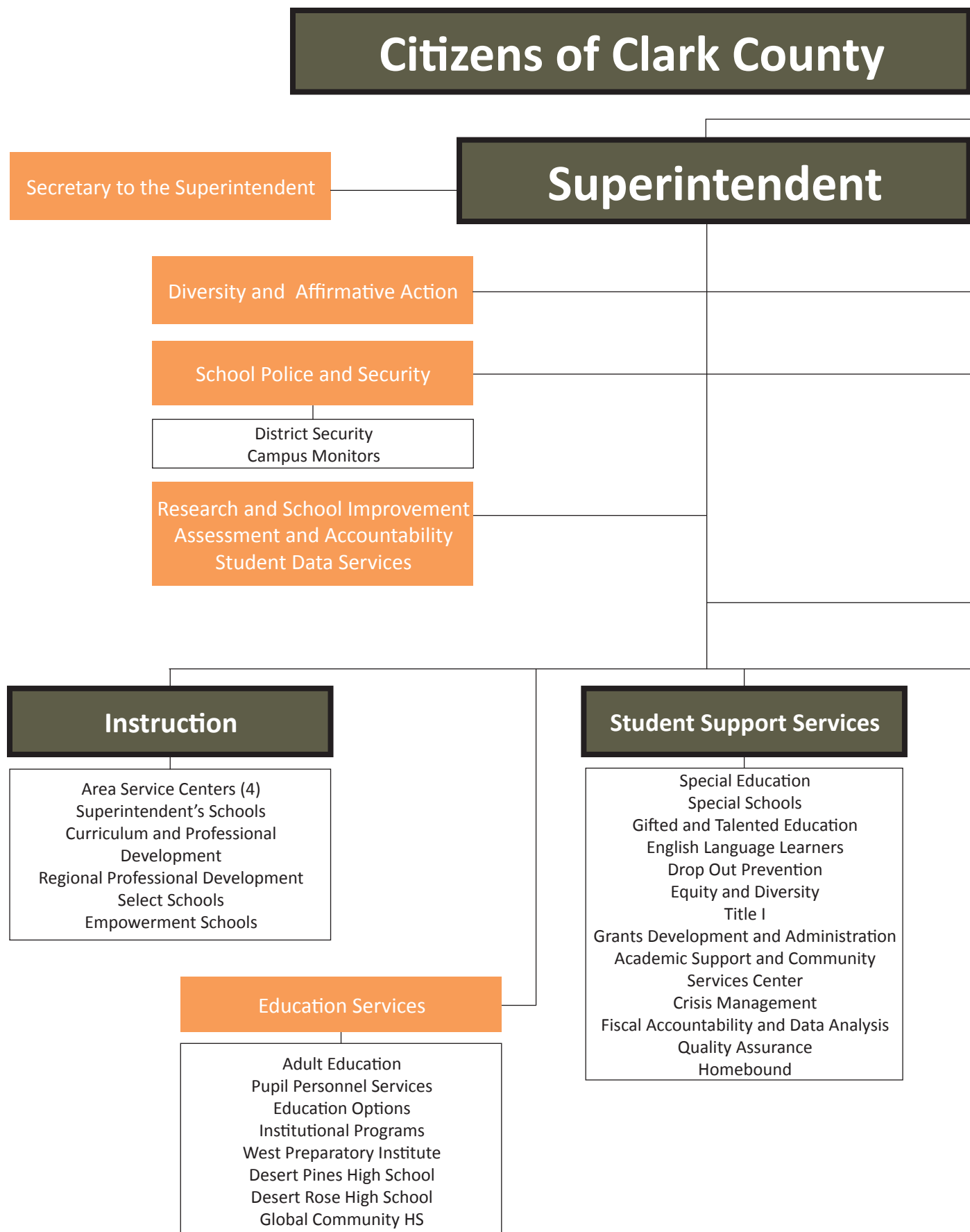
*Associate Superintendent,
Area Service Center 4*



Billie Rayford

*Associate Superintendent,
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Budget
Food Services
Risk Management
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Employee Management Relations
Transportation
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Administrative Selection,
Promotion, and Assessment
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Family Medical Leave
Retirement
Substitute Services
Support Staff Personnel
Support Staff Training & Development



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Clark County School District
Nevada**

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the Clark County School District for its annual budget for the fiscal year beginning July 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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BOARD OF SCHOOL TRUSTEES

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Larry P. Mason, Member
Deanna L. Wright, Member
Dr. Linda E. Young, Member

Dr. Walt Rulffes, Superintendent

To the Citizens of Clark County and the Board of School Trustees:

We are pleased to present the fiscal year 2009-10 financial plan for the Clark County School District.

The 2009-10 Budget and Statistical Report represents the personnel and programs behind the District's mission: *to ensure that all students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.*

This document reflects the 2009-10 Amended Final Budget adopted by the Board of School Trustees on June 25, 2009. It is developed by organizational unit and includes historical financial information for purposes of comparison and analysis. Prior year Budget and Statistical Reports have earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to conform to the award requirements and will be submitted for consideration.

The Amended Final Budget for 2009-10 reflects basic state support of \$5,025 per student, an increase of \$67 (1.4%) over the 2008-09 support of \$4,958. It also reflects implementation of the \$120 million in budget reductions recommended to the Board in December 2008 in response to the economic downturn. The budget incorporates the additional administrative cost reductions that are to be realized through the recent reorganization of the District's regional structure into consolidated area service centers. Additional budgetary reductions were necessary to arrive at the balanced position reflected in this document.

The District's growth in enrollment is expected to increase by almost 2,500 students (less than 1%) during 2009-10. The challenges resulting from the impacts of continual growth coupled with the ongoing uncertainty and unpredictability of state and local revenue sources have made the process of preparing and maintaining a balanced budget an arduous task. The continuing ability of the District to successfully manage budget pressures and still maintain satisfactory instructional service levels has been a major factor in the District's high investment grade bond rating. The District was the first Nevada school district to hold double A ratings from all three major rating agencies. More discussion on the issues facing the District and the adjustments that were necessary to build this budget will follow in the overview of the District's funds.

The District is committed to providing the highest quality educational services to all students in Clark County. District goals are designed not only to benefit students, but also to provide guidelines for all District staff that ensure the integrity of the support services network for the educational environment and commitment to a quality system of education.

The District is committed to making available to the community all information necessary for understanding the funding and allocation processes that drive its operations. This document, which is also available on-line at www.ccsd.net, fulfills that commitment, and it is hoped that readers will find the Budget and Statistical Report to be a useful and comprehensive resource. Feedback on the content and design of this document is greatly appreciated. Should questions arise, please feel free to contact the Budget Department at 799-5452 for additional information. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operations of the Clark County School District, our deepest appreciation is offered.

Sincerely,

Walt Rulffes
Superintendent

Jeff Weiler
Chief Financial Officer

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Executive Summary

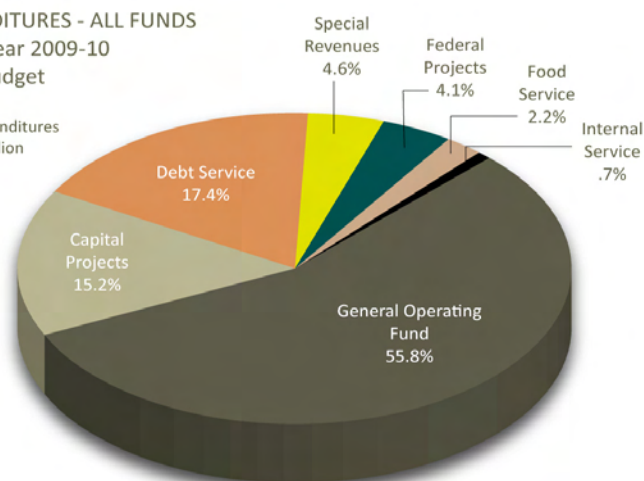
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CLARK COUNTY SCHOOL DISTRICT FUNDS

The district's financial plan is developed within projected available revenues and is presented by budget units within each fund. Total resources for all funds of the district, including beginning balances and other financing sources, are \$4.863 billion. Expenditures total \$3.731 billion, with ending balances for all funds combined totaling \$1.132 billion. The amount of ending balances primarily reflects the expectation that the district will have substantial balances in the Capital Projects (\$546 million) and Debt Service Funds (\$446 million) attributed to the final stages of the district's construction improvement program. The General Fund is the largest fund, and together with the Special Education Fund, provides for the General Operating Fund and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities of the school system.

EXPENDITURES - ALL FUNDS
Fiscal Year 2009-10
Final Budget

Total Expenditures
\$3.731 Billion



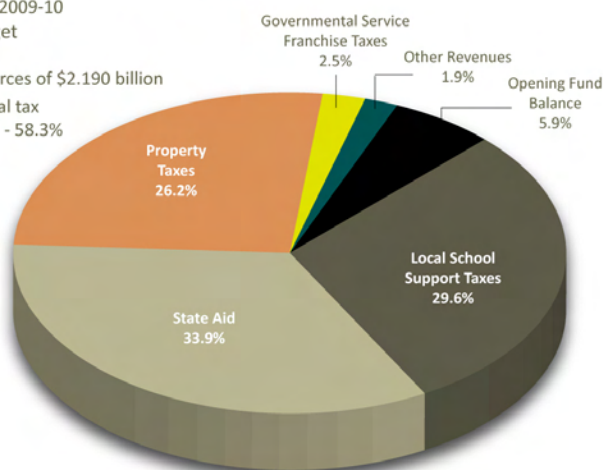
The General Operating Budget - General and Special Education Funds Combined

Revenues- During fiscal year 2009-10, it is anticipated that General Operating Fund revenues, excluding opening balances, will increase by less than 1% compared to last year's increase of 2.4%. The major factors contributing to the slight increase are a student enrollment growth of less than 1% and an increase to the state's Distributive School Account (DSA) per pupil funding.

GENERAL OPERATING FUND RESOURCES

Fiscal Year 2009-10
Final Budget

Total resources of \$2.190 billion
County local tax
resources* - 58.3%



*County taxes include: Local School Support Taxes (Sales Tax), Property Taxes, Governmental Service Taxes, and Franchise Taxes.

Projected General Operating Fund resources of \$2.190 billion, including revenues and beginning balances, and expenditures of \$2.083 billion generally reflect the continuation of current service levels and the governor's K-12 improvements within projected revenues and provide for an ending balance of \$102 million with no reserve for contingencies.

Local sources are projected to total \$1.3 billion, which is 59.4% of the General Operating Fund, while state funding is projected to total \$743 million, or 33.9% of total resources. Federal revenues from Impact Aid and the National Forest Service are projected to total \$300,000. The other resource component is comprised of the beginning fund balance total of \$130 million. The opening fund balance component reflects the General Fund's estimated 2008-09 ending fund balance and is subject to change based on the verification of the annual financial audit to be completed in October.



Expenditures- Expenditure appropriations for continuation of current programs and enrollment growth account for most of the change to the 2009-10 General Operating Fund for which expenditures total \$2.083 billion. Although total expenditures are expected to increase by \$23 million more than the 2008-09 total, it should be noted that an increase in student enrollment of 2,467 is projected. Revenue increases are more than expended by adjustments required in the budget to support enrollment increases in addition to providing funding for general inflationary costs, utility and fuel increases, and the negotiated employee salary schedule step and educational advancement increases.

Capital Projects Funds

The district is currently one of the few growing school districts in the nation. Enrollment is expected to reach 341,000 students by 2014, or an increase of 8.8% from 2010. The Capital Projects Funds budget includes revenues of \$149 million, along with a draw down of the opening fund balance of \$523 million, to fund expenditure appropriations in the amount of \$566 million. This budget outlines the district's plan for the capital improvements scheduled to be funded from the proceeds of the 1998 bond program described in the Other Funds Section.

Debt Service Funds

The Debt Service Funds budgeted revenues are projected to total \$440 million using a continued tax rate of 55.34 cents per \$100 of taxable property in Clark County. Statutory debt capacity is established by Nevada Statutes and is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. The Statutory Debt Limitation Schedule shown in the Other Funds Section reveals that, despite the district's ambitious capital programs, outstanding debt is slightly more than 33% of statutory limits based upon the Department of Taxation's estimate of assessed valuation.



Balances in the district's Debt Service Funds are restricted by statute only for debt service and reflect the substantial growth in property valuations in Clark County during the past decade. These balances, being restricted from other use, provide both a margin of security for the district's school construction bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates.

Maintenance of the current property tax rate will be sufficient to retire the existing bonded debt since the district issued previous bonds based upon the factors of growth in assessed valuation in addition to increases in student population. The Capital Improvement Program, approved by voters in November 1998, provided authority to issue general obligation bonds until June 2008, to be repaid from a fixed tax rate of 55.34 cents per \$100 of net taxable property. School districts in the state receive operational funding on a per student basis, which recognizes growth in enrollment. This funding is the basis for offsetting costs (school site staffing, additional instructional materials, utilities, etc.) to the General Operating Fund associated with the acquisition of new school facilities.

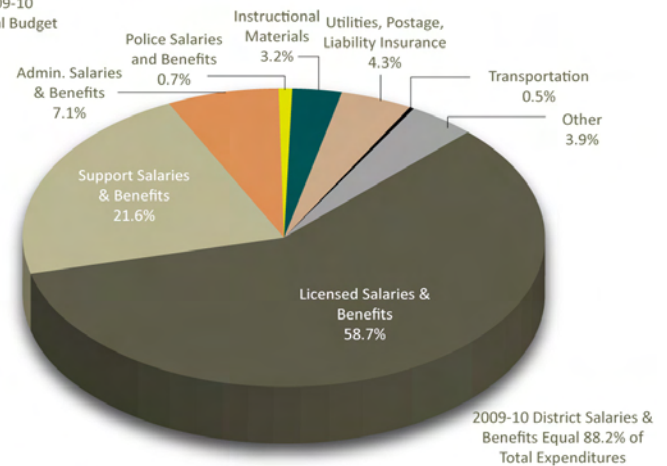


Other Funds

Special Revenue Funds, Internal Service Funds, and the Enterprise Fund comprise a small percentage of the total budget and are discussed in more detail in the Other Funds Section.

GENERAL OPERATING FUND EXPENDITURES

Fiscal Year 2009-10
Amended Final Budget



Based on total appropriations of \$2.083 billion for fiscal year 2009-10.

FISCAL YEAR 2009-10 BUDGET DEVELOPMENT CONSIDERATIONS

Budget planning for the fiscal 2010 budget began in October 2008. Budget calendars shown in the Budget Policy Section reveal the input and discussion received from all levels of the district. In addition to input from district administrators, work sessions were conducted throughout the year with the Board of School Trustees and the public to determine priorities and adjustments necessary to operate within a balanced budget.

Based upon this input and projected funding levels for fiscal 2010, the following are some of the more significant adjustments required to balance the budget:

- Benchmarks for Contingency and General Fund ending balances are specified in Clark County School District Regulation 3110. Due to limited funding resources and in order to achieve a balanced budget, the Board of School Trustees temporarily suspended the regulation that seeks an unreserved ending fund balance that is equal to approximately 2% of revenues and a contingency reserve at .25% as outlined in policy. It is anticipated that the fiscal 2009 General Fund will close with a fund balance at 2%. The fiscal 2010 budget projects an unreserved ending fund balance of 1% of revenues with no reserve for contingencies.
- Employee fringe benefit adjustments, along with existing salary schedule step and column advancements, accounts for \$44.8 million of the increase in this budget. In addition, the Nevada Public Employees Retirement System (PERS) contribution rates were increased from 20.5% to 21.5% of qualifying salaries for all employee groups except for school police employees whose rates increased from 33.5% to 37% of contract salaries. The budgetary impact of these increases totaled \$13.4 million in the fiscal 2010 budget. Employee group health insurance premiums are unchanged with no increases forecast. Should provider premiums subsequently increase, contract negotiations with employee associations may be necessary.
- During 2008 and 2009, the State of Nevada experienced substantial revenue shortfalls estimated to have exceeded \$2 billion. The 2009 Legislature session finalized the biennial financial support for public education on June 1. Based upon the previous uncertainty, subsequent reductions in anticipated funding from the state is a possibility as it strives to balance funding fluctuations created by the downturn and stagnation experienced in sales and gaming taxes that fund most agency appropriations.
- Funding for additional staffing is due to an anticipated 2,467 student increase in enrollment, along with the opening of six new schools, which includes three elementary schools, one senior high school, and two career and technical academies. Additional funding has also been designated to cover the pre-opening staffing costs for the five schools scheduled to open during fiscal 2011.
- Negotiations with employee groups are being conducted to address salary and benefit issues compounded by the current weak economic conditions in a desired renewal of all contract agreements that expired on June 30, 2009.
- Of the district's 213 elementary schools, 76 will operate on a year-round schedule. There are currently no secondary schools on the year-round schedule.
- Funds for all administrative General Operating Fund capital equipment purchases are not included in individual department budgets. A separate pool has been established to fund only high priority equipment requests.
- An operating subsidy is included for the Class Size Reduction (CSR) program. This subsidy enables the district to maintain student to teacher ratios at 16:1 for first and second grades and 19:1 for third grade.
- The district has a partnership agreement with Edison Schools, the nation's largest private manager of public schools, to operate six elementary schools. Expenditures attributed to the Edison Schools are reported separately in Cost Center 0049 as reflected in the budget.
- Legislation was enacted in 2005 to provide partial abatement of ad valorem taxes to provide relief from escalating assessments resulting from previous increases to the market values of real property in Clark County. The cap limits each property's tax increase



to no more than 3% above that assessed during the prior year on all single-family, owner-occupied residences. All other real property categories are limited to an increase in tax of no more than 8%. This capping is projected to reduce potential tax collections of \$100 million in the General Operating Fund and \$75 million in the Debt Service Funds during fiscal 2010.

ECONOMIC GROWTH IN SOUTHERN NEVADA

Southern Nevada's commitment to diversification in the business sector and a favorable tax base has made it an ideal area for relocation and business expansion. Nevada does not impose corporate or personal income taxes, or inventory, special intangible, inheritance, estate, or gift taxes. Nevada continues to maintain one of the most beneficial tax structures for both personal as well as business growth. Las Vegas' offerings and infrastructure continue to affirm the desirability of living within this metropolitan area.

Situated in one of the nation's fastest growing areas, the district has been challenged by an associated growth in student enrollment. Over 15 years ago, the district was ranked by the Educational Research Service as the 14th largest school district in the country. The district now ranks as the fifth largest. The projected enrollment count for 2009-10 is 313,688, as compared to 311,221 last year, or an increase of .7%. The population of Clark County decreased during 2008 for the first time in decades by slightly over 10,000 residents or .5%, with a current population estimated to be at 1,986,000.



Las Vegas joined the classification of "major city" only during the last ten years. As a result, there are fewer older neighborhoods than in most other major cities, and the popular concept of master planned communities has become more desirable in residential planning. These communities are planned with a variety of amenities, including parks, schools, churches, libraries, and shopping. Some of the nation's most successful master planned communities are located in southern Nevada.

Tourism and gaming jointly remain southern Nevada's largest industry, and new hotel/casino construction continues to occur despite substantial economic difficulties. Las Vegas is home to the largest 15 hotels in the nation. With a room inventory of over 140,000, an occupancy rate that declined slightly by 4% during 2008 to 86%, and a visitor volume of over 37 million, southern Nevada benefited by an economic impact of over \$42 billion from the tourism industry.

MAJOR CHALLENGES

The district is among the fastest growing school districts in the nation. During the past five years, enrollment has grown by over 32,000 students. The projected increase for the 2009-10 school year of almost 2,500 students is equal to the total enrollment of many school districts in the United States. It is anticipated that by 2012-13, total enrollment will reach over 331,000 students, or almost 18,000 students more than the projection for 2009-10.

District Reorganization Plan

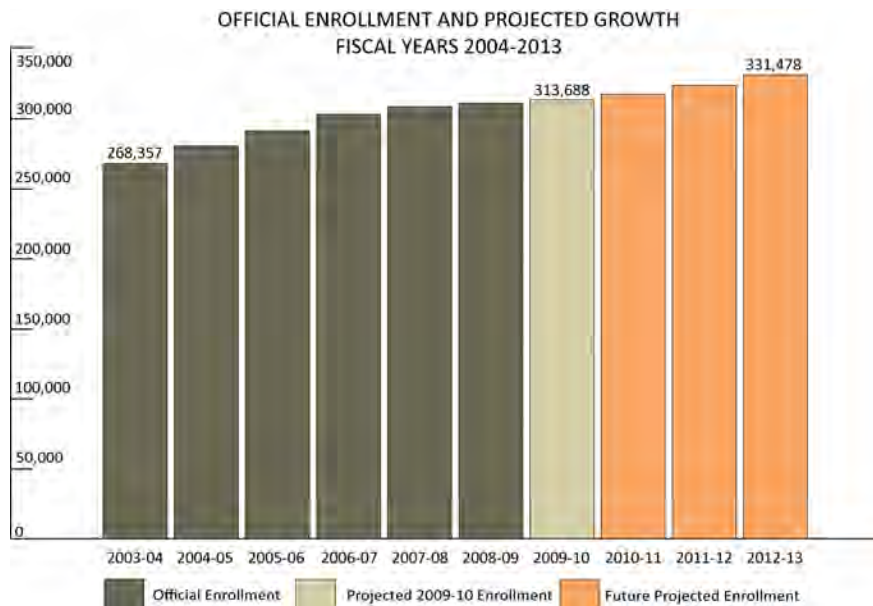
A reorganization plan to downsize central and regional administrative services was phased in beginning July 1, 2009, wherein four distinct area service centers were created. This restructure provides services to schools and local school communities to serve as liaisons to central office departments and divisions to ensure compliance with district, state, and federal procedures, regulations, and laws. Area service center offices broker resources, services, and support for schools to fulfill expectations outlined in the Quality Assurance Framework as prescribed by the Board in direct alignment to the educational needs of students. Site-based decision-making occurs at schools to address unique needs and to encourage commitment to improving instructional programs. Alternative school sites continue to report to the Education Services Division. Implementation of the reorganization plan should result in a projected reduction of administrative expenditures by over \$1 million annually.

The Superintendent's Schools Division was consolidated into the Instruction Unit to assist schools to advance the capacity of the learning community while providing targeted supervision and support for the Superintendent's Schools in order to increase student achievement and to effect school improvement.



Empowerment Schools - These unique and innovative schools empower staff with greater decision making authority with fewer central constraints. Through the collaboration of students, parents, teachers, administrators, school support staff, and community partners, each school's unique challenges and the plan to address them have been determined. Empowerment allows the school community to tailor a program to meet the diverse needs of the neighborhood it serves. Decisions regarding budget, time, staff, governance, and instructional programs are made at the school level, by the people who know the students best. Empowerment schools are required to make progress toward goals for student achievement, educational equity, and fiscal integrity to earn incentives and maintain their empowered status.

Magnet Schools and Career & Technical Academies – Schools offer learning opportunities related to various themes for interested students. Students from across the district may apply regardless of the area in which they reside. The purposes are to improve student achievement, promote diversity, and create an awareness of career opportunities relative to the fields of study in which students may be interested. As an added benefit, many of these schools offer an extended day and reduced student-to-teacher ratios.



Year	Enrollment	Increase	Percent
2003-04	268,357	13,029	5.10%
2004-05	280,795	12,438	4.63%
2005-06	291,329	10,534	3.75%
2006-07	303,547	12,218	4.19%
2007-08	308,745	5,198	1.71%
2008-09	311,221	2,476	0.80%
2009-10 ¹	313,688	2,467	0.79%
2010-11 ¹	318,053	4,365	1.39%
2011-12 ¹	323,952	5,899	1.85%
2012-13 ¹	331,478	7,526	2.32%

Source: Clark County School District, Demographics

¹ Projected Enrollment

Recruiting Qualified Teachers

The district will hire over 500 new teachers for the 2009-10 school year and continues to develop creative and innovative techniques to recruit a pool of quality teacher candidates in an extremely competitive market. In addition, the legislature strives to support incentives designed to bring more qualified teachers into Nevada.

The legislature also provides for continuation of a process whereby retired teachers are allowed to re-enter the system to teach again in areas of critical shortages and still collect retirement benefits. Funding is available to entice teachers who specialize in critical areas, including math, science, special education, and bilingual education, to re-enter the teacher workforce in Nevada. Retired teachers who do not teach in one of these subject areas are not eligible for this program.

Need for Additional Classrooms

In November 1998, voters approved a freeze of property tax rates for long-term bonding for school construction. This approval enabled the district to issue general obligation bonds through June 2008, which resulted in no increase to the existing property tax debt levy. Funding for school construction is also provided from portions of the hotel room tax and the real property transfer tax. Since enrollment growth is anticipated to continue into the foreseeable future, the district plans to request voter approval for a similar ten year building program, while maintaining the current tax levy of .5534.

The 1998 Capital Improvement Program provided:

- Construction of 101 new schools - 61 elementary, 22 middle, 16 high schools (including 5 career and technical academies), 1 alternative high school, and 1 special school - at a cost of \$3.039 billion
- Renovations to existing schools, including phased replacements, additions, modernizations, lifecycle replacement, and life and safety upgrades at a cost of \$1.107 billion
- Construction of 11 replacement schools, including 10 mandated by the Nevada Legislature, at a cost of \$374 million
- Land acquisition funding for future school sites in the amount of \$300 million
- Construction of three regional bus transportation centers at a cost of \$80 million

Student Achievement

The district continues to face enrollment growth as previously described in the Capital Projects Funds Section. The impact of this growth is further compounded by the fact that increasing numbers of students bring with them a variety of challenges, including poverty and limited English language skills. During fiscal 2009, more than 45% of the district's enrollment (approximately 138,000 students) qualified for free or reduced-price meals, while 20% (62,000 students) received English language learner services.

The effects of the student demographics and funding issues currently facing the district are major factors in the explanation that ACT and SAT scores are slightly below those of students nationwide.

ACADEMIC PERFORMANCE TEST SCORES

		1997-98	2007-08
ACT Scores:	Clark County School District	21.4	20.9
	National	21.0	21.1
SAT Scores: Reading	Clark County School District	504	489
	National	505	497
SAT Scores: Math	Clark County School District	513	497
	National	511	510
SAT Scores: Writing	Clark County School District	N/A	469
	National	N/A	499

SCHOOL ACCOUNTABILITY

Nevada Revised Statutes require each school district to provide school accountability information to both residents of the district and to the State Board of Education by March 31 of each year. Due to the size of the district, much of this information is not repeated in this ***Budget and Statistical Report***.

A four-page report is produced for each school and sent to parents of students within the school, as well as made available to the general public and the State Board of Education. These reports include the educational goals and objectives of each school and the progress towards meeting these goals. Statistical information is included such as test scores; dropout/retention rates; enrollment distribution by programs such as special education, English language learners, gifted and talented, etc.; education level and experience of teachers; and expenditure per student comparisons. Information on parental involvement and "celebrations" recognized by the school in the past year are also included.



School accountability information may also be obtained by accessing the district's website at www.ccsd.net.

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Budget Policy

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Reporting Entity

The **Budget and Statistical Report** includes all of the activities that comprise the financial reporting entity of the Clark County School District ("district"). The district is governed by an elected, seven member Board of School Trustees ("Board"). The Board is legally separate and fiscally independent from other governing bodies; therefore, the district is a primary government and is not reported as a component unit by any other governmental unit. The district's boundaries are contiguous with Clark County, Nevada and encompass 7,910 square miles of the southern tip of the state.

Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The district operates 353 schools and will serve an estimated 313,688 students during 2009-10.

PREPARATION OF THE BUDGET AND STATISTICAL REPORT

The **Budget and Statistical Report** is intended to provide a comprehensive disclosure of all budgetary matters. It is organized in the following order:

1. A budget overview and a review of the budgeting cycle and administration of the budget
2. A General Operating Fund budget section that explains the sources of revenues, expenditure applications, and listings of appropriations to each department head
3. A listing of revenues and expenditures for other funds
4. An allocation and schedules of personnel, salaries, and supplies section
5. A section of statistical summaries of significant district data
6. An appendix summary of categorical grants
7. A glossary containing definitions of terms used throughout the document

POLICY GOVERNANCE - GLOBAL MISSION

The Board follows a model of governing called Policy Governance. This method allows the Board to set the vision for public education in the district and to develop policies that direct this vision, and it includes rigorous monitoring to ensure accountability.

The Board's mission statement defines the overall vision and directs the superintendent to ensure that: "All students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy."

To achieve this vision, the Board sets specific goals. These goals, also called "Ends," define expectations for students. The "Ends" define the desired outcomes or results.

- I. Students meet state and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).

The core curriculum is the highest priority:

Language Arts:

1. Foreign Language
2. Oral and Written Communication
3. Proficiency in English
4. Reading Fluency and Comprehension

Mathematics:

1. Algebra and Functions
2. Data Analysis, Statistics and Probability
3. Measurement and Geometry
4. Numbers and Number Sense



Science:

1. Earth and Space Science
2. Life Science
3. Nature of Science
4. Physical Science

Social Studies:

1. Civics
2. Economics
3. Geography
4. History

II. Students meet state and district guidelines in the following areas:

A. Arts:

1. Music
2. Theater
3. Visual Arts

B. Career and Technical Education**C. Physical Education and Lifelong Wellness:**

1. Dance
2. Fitness

III. Students demonstrate personal and workplace skills which are integrated throughout the curriculum and include:

- | | | |
|------------------------------|-------------------------|------------------------------------|
| A. Creativity and Innovation | E. Interpersonal Skills | I. Problem Solving |
| B. Critical Thinking | F. Leadership | J. Team Building and Collaboration |
| C. Goal Setting | G. Organization | K. Technology |
| D. Initiative | H. Personal Finances | |

IV. Students demonstrate positive character skills which are integrated throughout the curriculum and include:

- | | | |
|-------------------------|--------------------------------|------------------------|
| A. Citizenship | C. Good Sportsmanship | E. Kindness and Caring |
| B. Courtesy and Respect | D. Honesty and Trustworthiness | F. Responsibility |

EXECUTIVE LIMITATIONS

The Executive Limitations and Board Policies described below are limited to expectations that pertain to the budgetary and financial activities of the district. All Board policies can be viewed at the district's website at www.ccsd.net.

EL-1: GLOBAL EXECUTIVE CONSTRAINT

The superintendent will not cause or allow any practice, activity, decision, or organizational circumstance, which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics and practices.

EL-5: FINANCIAL PLANNING/BUDGETING

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan. Further, without limiting the scope of the foregoing by this enumeration, the superintendent will not:

1. Make plans, which would cause the conditions described, as unacceptable to the policy "Financial condition and activities."
2. Fail to include credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumption.
3. Provide less for Board prerogatives during the year than is set forth in the Cost of Governance policy.

EL-6: FINANCIAL CONDITION AND ACTIVITIES

With respect to the actual ongoing financial condition and activities, the superintendent will not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Expend more funds than will be received in the fiscal year unless the debt guideline (below) is met.
2. Indebt the organization in an amount greater than can be repaid by identified, otherwise unencumbered general fund revenues within the current fiscal year.
3. Decide future bond issues.
4. Allow the ending fund balance to fall below 2% of total projected annual expenditures.
5. Take any action that would cause the bond rating to be downgraded.
6. Fail to settle payroll and debts in a timely manner.
7. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.
8. Fail to aggressively pursue receivables after a reasonable grace period.
9. Fail to aggressively seek public input on budget reductions for programs which directly impact students.
10. Fail to insure that Vegas Public Broadcasting System (PBS) follows all Federal Communication Commission (FCC) and Corporation for Public Broadcasting (CPB) guidelines.

EL-8: ASSET PROTECTION

The superintendent will not allow the district's assets to be unprotected, inadequately maintained, or unnecessarily risked or fail to be maximized. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Fail to maintain adequate insurance to protect the district's assets.
2. Allow unbonded personnel access to material amounts of funds.
3. Subject plant and equipment to improper wear and tear or insufficient maintenance.
4. Unnecessarily expose the organization or its Board or staff to claims of liability.
5. Make any purchase:
 - A. Circumventing the district's central purchasing rules and authorization
 - B. Wherein normally prudent protection has not been given against conflict of interest
 - C. Wherein preference has not been given to Nevada vendors where appropriate
 - D. Of over \$50,000 without obtaining bids per Nevada Revised Statutes
 - E. In any amount for which funding has not been included in the budget without specific Board approval. Splitting orders to avoid these requirements is not allowed.
6. Fail to protect intellectual property, information, and files from loss or significant damage.
7. Receive, process, or disburse funds under controls, which are insufficient to meet the Board appointed auditor's standards.
8. Fail to maintain and operate physical facilities in a manner that prolongs the life expectancy of the building and provides an appropriate educational environment.
9. Endanger the organization's public image or credibility, particularly in ways that would hinder the accomplishment of its mission.



EL-9: COMPENSATION AND BENEFITS

With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the superintendent will not cause or allow jeopardy to fiscal integrity or to public image. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Change his or her own compensation and benefits, except as his or her benefits are consistent with a package for all other employees.
2. Promise or imply permanent or guaranteed employment.

EL-12: ANNUAL REPORT TO THE PUBLIC

The CEO shall not fail to prepare an annual progress report to the public that includes the following items:

1. Student performance data indicating student progress toward accomplishing the Board's Ends policies;
2. Information about district strategies, programs and operations intended to accomplish the Board's Ends policies; and
3. Revenues, expenditures and costs of major programs and elements of district operation.

BOARD POLICIES

REGULATION 3110 - BUDGET DEVELOPMENT

- I. In accordance with Nevada statutes, the annual budget shall be a plan to meet the Global Ends of the Board of School Trustees by indicating the services to be provided during the fiscal year. The budget development process shall include the following:
 - Involvement of the Board in all major decision-making stages,
 - Incorporation of long-range planning,
 - Provision of a fiscally sound financial plan, and
 - Provision for informing and involving the community and the administration at appropriate stages to promote an understanding of the budget.

- II. The Finance and Operations Division is responsible for coordinating the development of the annual Clark County School District budget. The development of the budget shall include a process for input by the various divisions of the district through the division head and shall incorporate those decisions of the Board of School Trustees which have financial impact.

- III. The Board of School Trustees shall provide decisions at each major stage in budget development, including approval of:
 - Proposed changes or additions to the instructional program for the period covered by the budget,
 - Proposed salary schedules for the period covered by the budget,
 - Schedules for maintenance and renovation of buildings and schedules for maintenance and replacement of equipment, and
 - The tentative, final, and amended final budgets, and any augmented budgets as required by Nevada statutes.

The Board shall schedule at least annually, as part of a regular or special meeting, an opportunity for input by the public and district staff on the development of the budget, including allocations and formulas utilized for budget development.

- IV. The Board and the community shall be provided adequate information at all stages of budget development to enable informed estimates of the budget's adequacy.
- V. Budget development, including preparation and filing, shall be in accordance with, and as detailed in Nevada statutes, using the forms prescribed by the Nevada Department of Taxation.
- VI. Budget development and administration shall be based on Generally Accepted Accounting Principles for Governmental Accounting as set forth by the Governmental Accounting Standards Board, or a successor organization recognized as the principal authority for governmental accounting practices.
- VII. The Board will adopt a plan for scheduled maintenance and renovation of buildings and maintenance and replacement of equipment.

- A. The Finance and Operations Division, together with the Facilities Division, shall periodically perform or cause to be performed studies of standards recognized and applied both in private industry and in the public sector for maintenance and renovation of buildings, and equipment and its useful life, including, without limitation, depreciation criteria used in private industry, and shall present recommended standards to the Board of School Trustees for adoption.

- B. The Finance and Operations Division shall include in the budget of the Clark County School District those allocations of funds which are required to fulfill the schedules of maintenance and renovation of buildings and maintenance and replacement of equipment which have been approved by the Board of School Trustees.

VIII. Allocation of funds as major appropriations for personnel and supplies shall be made in accordance with formulas developed on the basis of educational needs of schools. These budget formulas shall include factors for allocation of:

A. Staffing

- | | |
|------------------------------|--|
| 1. School administrators | 5. Custodial personnel |
| 2. Classroom teachers | 6. Maintenance, grounds, and operations personnel |
| 3. Other licensed personnel | 7. Attendance officers, police officers, and campus monitors |
| 4. School clerical personnel | 8. Other support staff |

B. Instructional Materials/Services

- | | |
|--------------------------------|--|
| 1. Textbooks | 10. Instructional supplies |
| 2. Library books and magazines | 11. Special education instructional supplies |
| 3. Other library expenses | 12. Medical supplies |
| 4. Library computer supplies | 13. Custodial supplies |
| 5. Library technical services | 14. Athletic supplies, boys |
| 6. Printing services | 15. Athletic supplies, girls |
| 7. Computer supplies | 16. Other activity expenses |
| 8. Audiovisual supplies | 17. Equipment |
| 9. Field trips | 18. Postage |

IX. Deferred Appropriations

A. A process of deferred appropriations shall be used by the district to provide a safeguard against unexpected increases in student enrollment.

B. Minimum and maximum projected enrollments shall be established for a budget period. The maximum projected enrollment shall be determined as a fixed percentage above the minimum enrollment. The difference between income determined by maximum enrollment projections and the income determined by minimum enrollment projections is the basis for "deferred appropriation."

C. The deferred appropriations account shall provide appropriations in the following areas:

1. Teachers
2. School Support Staff
3. School Administrators
4. Regular and Special Education Instructional Materials

X. Contingency Reserve

In order to provide a means of funding unanticipated expenditures within the various appropriation areas, a contingency reserve account shall be established in the General Fund budget to provide for such unanticipated needs. The contingency account may not be less than 1/4 of 1 percent for any year.

XI. Ending Fund Balance

A. An unreserved ending fund balance of not less than 2 percent of total General Fund revenue for each fiscal year shall be included in the General Fund budget. An inability to meet this requirement must be approved by the Board of School Trustees. Unreserved ending fund balance is that fund balance exclusive of inventories and amounts reserved or designated for pre-existing obligations.

B. The Board shall include in the district's budget a reserve for economic uncertainty as a special revenue fund. In any fiscal year in which the unreserved ending fund balance of the General Fund would otherwise exceed the percentage amount set forth in Section XI(A) above, that amount which constitutes the amount in excess of the required percentage amount shall be transferred to the special revenue fund for economic uncertainty. The Board of School Trustees may, through its approval of the budget, provide for management of balances in the special revenue fund either through transfer of equity to or from other funds or by direct deposit of revenues. Any balances in the special revenue fund for economic uncertainty may be made available to the General Fund to compensate for shortfalls in actual revenues as compared to projected

revenues. Balances in the special revenue fund for economic uncertainty which are in excess of 2 percent of General Fund revenue for that fiscal year may be made available with Board approval for those purposes for which expenditures are made either from the General Fund or from other funds maintained by the district.

XII. The Finance and Operations Division is responsible for developing and implementing procedures for budget development.

REGULATION 3130 - BUDGET ADMINISTRATION

I. Procedures shall be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.

II. The Superintendent of Schools has final responsibility for administration of the budget.

III. Members of the Executive Cabinet are responsible for administration of budgets within their jurisdiction.

A. Revenue:

Funds available for appropriations are governed by revenue which is dependent to a great extent on student enrollment. Enrollment is projected for the succeeding school year and estimates of revenue, based on the latest enrollment projections, are revised periodically during the current school year.

B. Appropriations:

1. Department heads are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members.
2. School principals are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members. Schools shall receive appropriations as determined by budget formulas for the following budget line items:

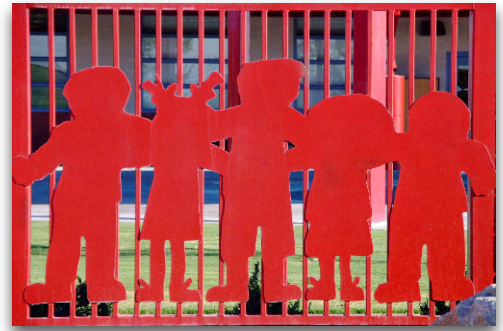
- | | |
|--------------------------------|---|
| a. Textbooks | k. Instructional supplies |
| b. Library books and magazines | l. Special education instructional supplies |
| c. Other library expenses | m. Medical supplies |
| d. Library computer supplies | n. Custodial supplies |
| e. Library technical services | o. Athletic supplies, boys |
| f. Technical services | p. Athletic supplies, girls |
| g. Printing services | q. Other activity expenses |
| h. Computer supplies | r. Equipment |
| i. Audiovisual supplies | s. Postage |
| j. Field trips | |

3. An initial allocation of a maximum of 75 percent of the estimated total appropriations for each budget line item, apportioned to each school, is made in June for the succeeding school year.
4. The second (and last) allocation which is the remainder of the total allocation will be made at the end of October. It is determined by budget formulas now applied against the actual enrollment as of the Friday of the fourth week of the school year.
5. Each principal, upon notification of the school's total adjusted appropriations, may, upon approval of the appropriate area service center superintendent or associate superintendent, reallocate the appropriations, provided minimum requirements are met, and any negative balances are covered.



6. In addition to the aforementioned allotments, schools that experience growth of ten students or more between Friday of the fourth week of the school year and the Friday preceding the December holiday recess will receive allotments for the increased enrollment determined by budget formulas for budget line items for textbooks and instructional supplies as follows:

- a. New schools - The sum of the regular per student appropriation for each budget line item plus the growth appropriation for each budget line item.
- b. Established schools - Regular per student appropriation for each budget line item.



7. The net balance at the end of the school year of all non-project, special education, and staff development budget line item appropriations to schools determines the carry-over allowed each school. The carry-over, which is in addition to the appropriations for the succeeding school year, may be allocated at the discretion of the principal and may not exceed the following amounts:

- a. Elementary schools - \$5,000
- b. Middle schools - \$6,500
- c. Senior high schools - \$10,000

8. The Budget Department is responsible for the daily updating of the Budget Inquiry System. The System is available for use by department heads and school principals and indicates the status of budget appropriations, encumbrances, expenditures, and ending balances of all projects within the principal's responsibility, and contains several years of transaction detail.

C. Transfer of Budget Appropriations

1. Appropriation transfers between program classifications shall be by action of the Board of School Trustees upon recommendation of the Superintendent of Schools and as detailed in Nevada statutes as follows:

- a. At a regular meeting, the Board takes action regarding the change in the amount, accounts, programs, and funds.
- b. Sets forth the reasons for the transfer.
- c. The action is recorded in the official minutes of the Board meeting.

2. Transfer of contingency reserve funds shall be by action of the Board at any regular Board meeting. Such transfers may not be authorized prior to September 15 of a school year and may only be to budget appropriation accounts for expenditures. (Expenditures may not be made directly from the contingency reserve.)

3. Deferred appropriation transfers shall be by action of the Board upon recommendation of the Superintendent after the fourth week of the school year. Such transfers can be made at any regular Board meeting and are necessary to meet requirements of actual student enrollment.

4. Appropriation transfers within program classifications are approved by the appropriate Executive Cabinet member upon request of the school principal or department head. These transfers are summarized and included in the official minutes.

5. The Finance and Operations Division is responsible for developing and implementing procedures for budget appropriation transfers.

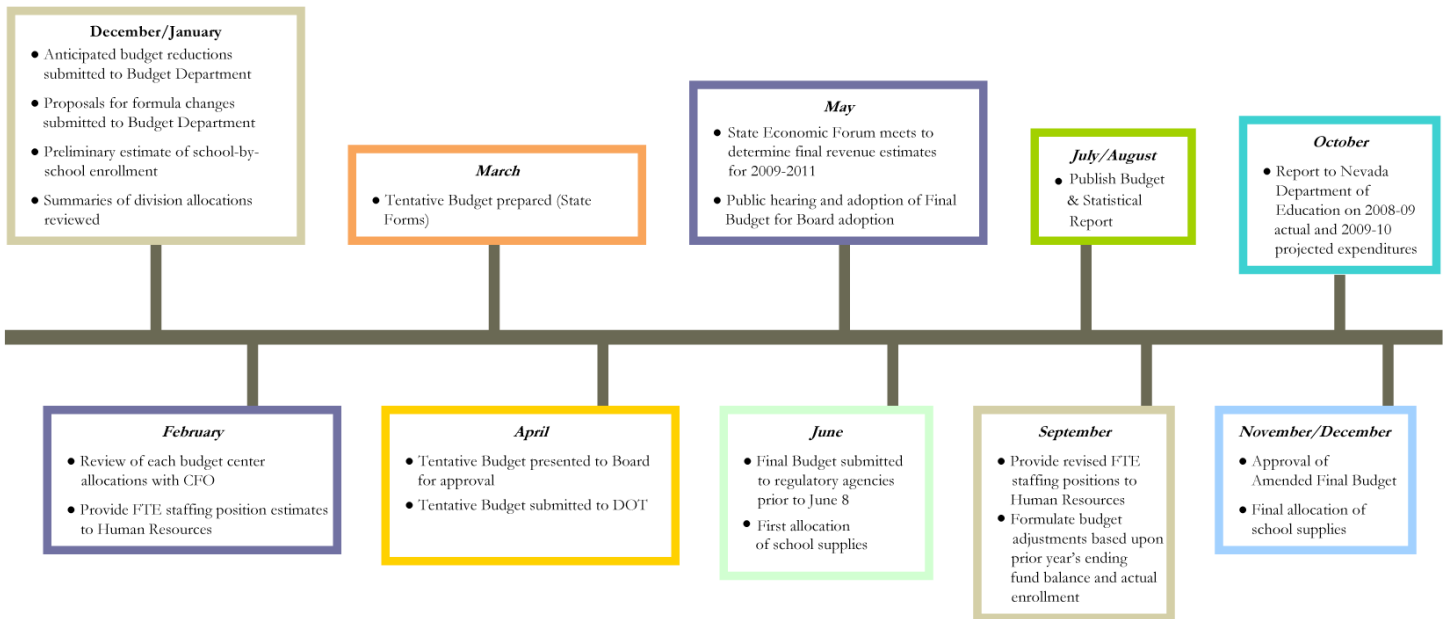
The district has developed an effective budgeting system involving close cooperation among the Board of School Trustees, administration, and staff in all phases of budget development. The district prepares its budgets, which are submitted to the Nevada Department of Taxation, using generally accepted accounting principles (GAAP) applicable to governmental entities.

THE DISTRICT'S BUDGETING CYCLE

Budgeting in the district is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the district is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

Budget Development Timeline



Development of a budget in which all budget items are fully substantiated involves a series of steps as outlined in the Board-approved budget calendar that follows. The major steps in the development of the budget are summarized briefly below.

- Establishment of the instructional programs to be offered during the 2009-10 year, including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2009 for the 2009-10 budget year. These formulas indicate the personnel and supplies required to carry out the educational program as approved by the Board.
- The Budget Department then proceeded with the preparation of the tentative budget, which was presented to the Board for approval on April 14, 2009. The tentative budget was filed with the Nevada Departments of Education and Taxation and also with the Clark County auditor by April 15, as required by Nevada Revised Statutes (NRS).



- As required by NRS 354.596, a public hearing on the budget was held on the third Wednesday of May (May 20, 2009). The notice of public hearing was published in the legal section of a local newspaper on May 12, 2009, and advised the general public of the time that they could address the Board regarding the budget.
- Additionally, NRS 354.598 requires that adoption of the final budget be accomplished on or before June 8, 2009. It is then filed with the Nevada Department of Education, the Clark County Auditor, and the Nevada Department of Taxation.



An amended budget may be approved by the Board in any year in which the legislature increases (or decreases) the revenues of a local government, if the increase (or decrease) was not included or anticipated in the local government's final budget as adopted. The 2009-10 Amended Final Budget was adopted by the Board on June 25, 2009, reflecting increases to estimated revenues. This **2009-10 Budget and Statistical Report** reflects the adopted amended final budget.

After the Board approved the amended final budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the district's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.

BUDGET ADMINISTRATION - SCHOOLS

Based on the budget formulas approved by the Board, the Budget Department determines the appropriations for the following expense objects:

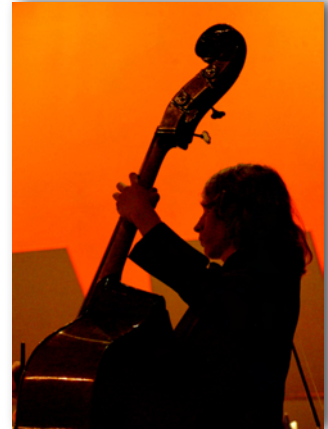
- Athletic Supplies—Boys
- Athletic Supplies—Girls
- Audio-Visual Supplies
- Computer Supplies
- Custodial Supplies
- Equipment (New/Replacement)
- Field Trips
- Instructional Supplies
- Instructional Supplies—Special Education
- Library Books & Magazines

- Library Computer Supplies
- Library Supplies—Other
- Library Technical Services
- Maintenance and Repair
- Medical Supplies
- Other Activity Expenses
- Postage
- Printing Services
- Technical Services
- Textbooks

An initial allocation of 75% of the estimated total appropriation for each of the above, apportioned to each school, will be developed by the end of June preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment.

The Budget Department will notify the principals of their schools' total appropriations and will place the 75% allocation into each school's budget. The following allotments must be spent at the minimum percentage levels shown for each expense object:

Budget			
<u>GL Accounts</u>	<u>Functional Area</u>	<u>Description</u>	<u>Percentage</u>
5641000000	F01001000	Textbooks	75%
5642000000	F01002220	Library Books	75%
5510000000	F01001000	Field Trips	75%
5610000000	F01002220	Library Supplies	50%
5610000000	F01001000	Instructional Supplies	50%
5610000000	F02501000	Special Education Instructional Supplies	100%
5681000000	F01001000	Instructional Equipment-Major/Minor	50%
5610000000	F09201000	Athletic Expense—Boys' Supplies	75%
5610000000	F09201000	Athletic Expense—Girls' Supplies	75%
5610000000	F01002190	Other Activity Supplies Expense	75%
5610000000	F01002130	Medical Supplies	50%



The second allocation will be made to each school by the end of October. This remaining allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

In addition to the regular allotments, elementary schools that experience growth of 10 students or more between the official count date and December 31 shall receive the following allotments for instructional supplies:

New Schools	\$136 per student
Established Schools	\$59 per student

At the end of the fiscal year, the net ending balance of non-categorical in the projects of the General Fund and staff development, and Special Education Fund as shown on the school's budget inquiry, will determine the amount of carryover to be allowed to the school. The carryover will be included in the second allocation in addition to the next year's formula appropriations and will be allocated to the school's instructional supply line item. This carryover is not allowed to exceed the following amounts:

Elementary Schools	\$ 5,000 per school
Middle Schools	\$ 6,500 per school
Senior High Schools	\$ 10,000 per school

In addition, senior high schools may retain gate receipts to the extent of 50% of the money received for admission to athletic events. Of this, 70% is allocated to student activities and 30% is allocated to athletic expenses. Unused gate receipts are carried over at 100% and are added to the next year's gate receipt funds.

SUMMARY OF SIGNIFICANT BUDGETARY AND ACCOUNTING PRACTICES

The accounting and budgeting policies of the district as reflected in the ensuing budget report conform to the accounting and budgeting principles for local districts as prescribed by the Nevada Department of Education. The more significant policies are summarized in this section.

BUDGETARY BASIS OF ACCOUNTING

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied.

Funds included in the preparation of the fiscal year 2009-10 budget are reflected in the sidebar titled District Funds noted on the subsequent page.

All Governmental Funds use the modified accrual basis of budgeting. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales taxes are considered “measurable” when received by the intermediary collecting governments and are then recognized as revenue. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. The major revenue sources of the district include state distributive fund revenues, local school support taxes, property taxes, interest income, and governmental services taxes. Using the modified accrual basis, expenditures are recognized when the related fund liability is incurred. An exception to this rule is that principal and interest on general long-term debt are recognized when due.

All Business Type Funds (Enterprise and Internal Service) use the accrual basis of budgeting. Revenues are recognized when earned and expenses are recognized in the period incurred.

The basis of budgeting and basis of accounting are the same, except for differences in fund reporting structure. For financial statement purposes, the Medicaid Fund is shown individually; however, in this document it is combined with federal projects.

FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate account entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government’s general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration. NRS 354 provides that an independent auditor must examine the operation of the district’s various funds for compliance with accounting and financial requirements related to the statutes. In order to meet this mandate, the Nevada Tax Commission has prescribed that local government entities adopt a resolution in a required format establishing the various funds to record the operations of the entity, state a plan for administration of the funds, and file the resolution with the Nevada Department of Taxation. The Resolution Establishing Various Funds was adopted by the Board of School Trustees on June 25, 1996, and amended on June 26, 1997, and July 22, 1999.

DISTRICT FUNDS	
GENERAL FUND	
0100 ¹	General Fund
SPECIAL REVENUE FUNDS	
District Projects:	
0200	Class Size Reduction Fund
0230	Adult High School Diploma Program Fund
0250 ¹	Special Education Fund
0260	Clark County Education Foundation Fund
0270	Other Special Revenues Fund
0279	State Grants/Projects Fund
0220	Vegas PBS Fund
0280	Federal Projects Fund
0285	Medicaid Fund
0286	Administrative Claiming Fund
CAPITAL PROJECTS FUNDS	
0308 ¹	Bond Fund—1998 Building Program
0330	Building and Sites Fund
0335	1998 Building Program—AB 353 Fund
0340	Governmental Services Tax Fund
0370	Capital Replacement Fund
DEBT SERVICE FUNDS	
0400 ¹	Debt Service Fund
0401	Debt Service Revenue Bonds Fund
ENTERPRISE FUND	
0600	Food Services Enterprise Fund
INTERNAL SERVICE FUNDS	
0700	Insurance and Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.



Governmental Funds - The district operates four major governmental funds and fourteen non-major governmental funds.

General Fund - The General Fund is typically used to account for all financial resources except those required to be accounted in another fund.

General Fund—This major governmental fund is the district’s operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and state grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

The 1993 Nevada Legislature approved NRS 387.047, which requires all school districts in the state to account separately for all funds received for the instruction of, and provision of related services to, students with disabilities. Throughout this document, General Operating Fund refers to the combination of this Special Education Fund and the regular instruction General Fund.



Sources of revenue and assets in the General Fund include, but are not limited to, local school support sales taxes, property taxes, governmental services taxes, franchise fees, sales of assets, federal forest reserve and impact aid payments, state payments, tuitions payable from other school districts, summer school tuition, investment earnings, income from student activities, and donations.

All resources of the General Fund shall be expended according to the budget as established by the Board under applicable statutes and regulations to deliver the highest possible quality of educational experience to the students of the district, taking into account the amount of available revenues and the outcome of deliberations by the Nevada Legislature. The budget shall be formulated under Board approved regulations and shall provide, within available revenue, for the allocation of resources for direct instruction to students and for such supporting services, facilities, and materials as may be necessary to effectively support the instructional program, taking into account the increase or decrease in overall enrollment and enrollment in individual schools and programs. Contingencies and ending balances will be budgeted and managed according to district regulation. Reserved and unreserved balances will be prudently retained by the district as protection against fluctuations or unforeseen reductions in revenue, unforeseen expenditures in excess of the budgeted contingency, and to maintain and improve bond credit ratings to minimize interest cost to taxpayers. Such balances will be managed according to district regulation. Reserved and unreserved ending balances, including amounts encumbered or specifically designated, shall be recorded and reported according to generally accepted accounting principles.

When the audited unreserved, undesignated ending balance of the General Fund is less than the amount required to be maintained according to district regulation, the budgeted General Fund expenditures shall be adjusted as necessary in the current year and in the ensuing year to ensure that the unreserved, undesignated balance is not less than the amount required by district regulation in the ensuing year.

For the General Fund, an amount no less than the amount of unreserved, undesignated ending balance required by district regulation is deemed by the Board to be reasonable and necessary to achieve the purposes of the Fund.

Special Revenue Funds—The district maintains one major governmental and four non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Education Fund - This fund is a major governmental special revenue fund used to account for the costs and operations of education and related services to students with disabilities, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, and other purchases associated with the programs.

Sources of funding in the Fund are state funds received specifically for the special education of disabled students and transfers from the General Fund. All assets of the Fund are to be applied exclusively toward the purposes for which funding has been generated.

The budget is established each year using realistic projections of revenues and expenditures. All ending balances are to be transferred into the General Fund while any deficiencies are eliminated either by a transfer from the General Fund or a correcting entry from the related fund that created the deficiency.

The anticipated and necessary unreserved year-end balance for the Fund is zero. Any deficits will be removed by transfers from the General Fund (or other funds) and any surpluses will be remitted to the General Fund. This practice is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

District Projects Funds - These funds are used to account for the costs and operations of programs supported by special purpose grants and reimbursements from the state or other non-federal governmental entities, reimbursements for school operations, private and governmental gifts, and grants. Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, depreciation, and other purchases associated with the programs.

Resources in the Funds originate from special purpose grants and reimbursements from the state or other non-federal governmental entities; reimbursements for school operations; and private and governmental gifts, grants, and donations.

All assets of the Funds are to be applied exclusively toward the purposes for which funding was generated, recognizing any conditions imposed by the granting or donating entity. The budget is developed annually to ensure that expenditure authority has been aligned as necessary with any requirements of the granting entity.

All balances and reserves in the Funds are to be retained and not be transferred or applied toward any purposes other than as permitted under the terms imposed by the granting or donating entity. If the granting or donating entity allows, balances may either be applied toward the grant or specified projects in the ensuing project year, or refunded to the granting or donating entity.

Deficiencies in the Funds are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity of that fund. Retention of the entire reserved, designated, and unreserved balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds. Any amounts which may be due to the state or other granting entity will be reflected as such in the financial statements.



Vegas PBS Fund - This fund is used to account for the transactions and operations of the district's educational media services channel. Sources of revenue and assets include bequests, donations, grants, interest on investments, special state appropriations, and other local sources of funding.

Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment purchases, and other costs associated with the channel's operations. Planning for capital acquisition or other station improvements must be approved annually by the Board.

All balances and reserves in the Fund shall be retained and not transferred or applied to any purposes other than as permitted under terms imposed by grant and donor bequests. Deficiencies in the Fund will be removed by a correcting entry in another fund if the deficiency relates to activity in that fund. Retention of the entire reserved, designated, and unreserved balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Federal Projects Fund - This fund is used to account for the costs and operations of programs and projects funded by federal grants, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other purchases authorized by such programs. Resources are generated from federal grant and contract proceeds.

All assets in the Fund are to be applied exclusively toward the purposes for which the resources have been generated, taking into account all restrictions imposed by the grant or contract. The budget is established each year using projections that are aligned with the stated requirements of the granting agency.

All balances and reserves in the Fund are to be retained and not transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the entity permits, balances may either be applied toward the grant or specified projects in the ensuing project year or refunded to the agency. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency relates to the activity of that fund.

Medicaid Fund - This fund is used to account for the receipt and expenditure of grants or reimbursements from the Medicaid Program for services rendered on behalf of eligible students. All revenues received in the Fund are to be applied exclusively toward the salaries and benefits, supplies and materials, professional and technical services, equipment and other capital purchases, any costs incurred in the collection of Medicaid funding, or other costs associated with providing services for disabled or other students who are eligible under federal statute and regulation for the Medicaid Program.

Resources in the Fund are comprised of grants or reimbursements received by the district under the guidelines and regulations governing the Medicaid Program.

All assets in the Fund are to be applied exclusively toward the purposes for which funding has been generated. The budget is established annually using projections that account for the authority to expend strictly for programs, services, activities, and purchases on behalf of students eligible to receive reimbursable Medicaid services.



All balances and reserves in the Fund are to be retained and not applied toward purposes other than that for which the Fund was established. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity in that fund. Retention of an unreserved, undesignated balance in the Fund as described above is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Debt Service Funds - The district operates two debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Debt Service Funds - These funds are used to account for the costs and payment of debt service obligations including, but not limited to, principal and interest payments, related professional and financial services fees, bond premiums and discounts, and collection and distribution of property tax revenues and other permissible sources associated with debt service or capital projects tax levies as permitted by Nevada Statute. In addition, the Fund and its resources function as a guarantee to investors (who have purchased the district's bonds) that the district will meet its debt obligations, to the citizens of the County that schools will be constructed and renovated with voter approval, and to taxpayers that the established tax rate shall not be exceeded.

Resources deposited into the Fund include property taxes, investment earnings, reimbursements, good faith deposits, bond premiums, and other permissible sources including, but not limited to, transfers from Capital Projects Funds, or other funds of the district, as well as proceeds of sales of capital assets required to be deposited to the Fund.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the district's estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based on existing and proposed debt issues as well as permissible distributions of capital projects tax levies.

When the actual year-end reserved balance in the Debt Service Fund exceeds the amount of existing and proposed debt service and permissible distributions of capital projects tax levies for the ensuing fiscal year, the property tax rate or other permissible sources established for the Fund shall be decreased in the ensuing fiscal year in order that the budgeted year-end reserved balances are no more than the amount of the following year's estimated payments for debt service and associated costs.



Since the district has dedicated its “full faith and credit” backing toward all general obligation bond issues, the maintenance of an adequate fund balance and corresponding property tax rate is subject to the three separate determination criteria of deficiency, all of which must be met annually. These criteria are as follows:

- When the estimated revenues to be generated for the ensuing year (plus existing Fund balance) are not sufficient to avoid a reduction in the Fund balance (not created by the issuance of new debt), the property tax rate shall be increased for the ensuing year to a rate necessary to maintain the Fund balance at the same level during the ensuing year. That rate shall not exceed the sum of the maximum rates set forth in the sample ballots for outstanding bonds and shall not exceed the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient after the payment of debt service, the property tax rate shall be increased in the ensuing year to that rate necessary to achieve a sufficient Fund balance that avoids any adverse comments, notations, or other negative alerts from the rating agencies, subject to the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient to pay the expected debt service requirements and capital projects tax distributions for the ensuing year, the property tax rate shall be increased to enable funding of the district’s debt service obligations in a timely fashion, subject to the \$3.64 per \$100 property tax rate cap.

Retention of a year-end reserved balance not exceeding the amount of the anticipated debt service, associated costs, and permissible distributions of capital projects tax levies for the ensuing fiscal year is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Debt Service Revenue Bonds Fund - This fund is used to account for the costs and payment of debt service obligations for general obligation revenue bonds pledged by the revenue generated from a 1 5/8% Clark County hotel room tax and the revenues of a tax equivalent to 60 cents for each \$500 of value on transferred real property within Clark County. These revenues are deposited into the Capital Projects - Assembly Bill 353 Fund and transferred into the Debt Service Revenue Bonds Fund in an amount sufficient to provide for the annual repayment of all obligations and required reserves associated with those revenue bonds issued pursuant to the provisions of Assembly Bill 353.



Should the hotel room and real property transfer tax revenues be insufficient, the full faith and credit of the district is pledged for the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the district’s estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based upon existing and proposed debt issues.

Capital Projects Funds—The district maintains one major governmental and three non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

Bond Fund - This fund is the major governmental fund used to account for the costs of capital construction and improvements financed from bond proceeds including, but not limited to, capital outlays as permitted under Nevada Revised Statutes, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent the net proceeds from sales of general obligation or special obligation bonds issued pursuant to Nevada law. All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is determined by the Board.

Building and Sites Fund - This fund is used to account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites, as specified in NRS 387.335 or successor statutes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Sources of revenue in the Fund are receipts from the rental and sales of district property. All assets of the Fund are to be applied exclusively toward the purposes for which funding was received. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Governmental Services Tax Fund - This fund is used to account for the costs of capital projects funded from Governmental Services Taxes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent proceeds from the capital improvement portion of the Governmental Services Tax, bonds, or other obligations issued utilizing the tax proceeds as security.



All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund are to be retained and not transferred or otherwise applied toward any purpose except that permitted by statute.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Capital Replacement Fund - This fund is used to account for the costs of capital projects ordinarily undertaken not more frequently than once every five years to maintain district facilities and equipment in a fit operating condition including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, other permissible purchases, and replacement of equipment and other assets according to a schedule approved by the Board. The district shall provide a separate accounting of such projects for each classification of assets for which the district has established a schedule of useful life. If required by statute, the district shall provide separate accounting for each facility or group of facilities affected by such projects.

Resources in the Fund are transfers of money from other funds made pursuant to a plan approved by the Board based upon the estimated useful life of various classes of assets, proceeds of bonds or other obligations issued using such transfers as a source of payment or security, or applications of other funds as permitted by statute and approved by the Board.

All assets of the Fund shall be applied exclusively toward the purposes for which funding was generated. The budget shall be established each year using projections ensuring that the year end balances and reserves do not exceed the amount transferred for that year based on the Board's approved schedule of useful life of assets plus money encumbered or specifically designated by the Board for capital projects and replacement.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



Proprietary Funds - The district operates three proprietary funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

Enterprise Fund—The district maintains one Enterprise Fund.

Food Services Fund—The Food Services Fund is a non-major enterprise fund used to account for the costs and operations of food services including, but not limited to, salaries and benefits, food purchases, supplies and materials, professional and technical services, utilities, building space, equipment and renovations, depreciation, and other costs associated with program operations.

Resources of the Fund include, but are not limited to, charges to students and other consumers for meals and food services, interest earnings, proceeds of obligations, federal subsidies, and donated commodities received by the program, and with reimbursements associated with providing food to populations as approved under federal guidelines or by Board action.

All assets of the Fund are to be applied exclusively toward the purposes for which funds and assets are generated. It is the intent of the Board that the Fund is to be operated such that all eligible costs associated with operating the program are borne exclusively by user charges, federal funding, and reimbursements to the program. No funds are to be transferred from other district funds to support the Fund unless approved by the voters as a component of a bond or capital projects tax ballot question.



The budget shall be established each year using projections of resources and expenditures that will create an ending retained earnings balance equal to the amount of three months' operating costs for the ensuing fiscal year plus any additional amounts deemed part of a Board-approved plan for capital acquisition or improvement. If the retained earnings balance exceeds this amount, the rates charged for meals and food services may, if necessary, be adjusted in the ensuing fiscal year to enable a planned reduction of the balance to the desired level.



Should the year-end retained earnings balance in the Fund be less than the required amount of three months' operating costs for the ensuing fiscal year (plus any additional amounts justified by a plan for capital acquisition or improvement approved by the Board), the rates charged for meals and food services are to be adjusted in the ensuing fiscal year to raise the retained earnings balance equal to the amount of three months' operating costs for that fiscal year plus any amount which is part of a Board-approved plan for capital acquisition or improvement.

The Board deems that an amount equal to three months' operating costs (plus any Board-approved capital outlay) is reasonable and necessary to meet the objectives of the Fund. Its operations are intended to be wholly self-supporting, and therefore, must have sufficient reserves to meet fluctuations in program revenues and food prices as well as pay for necessary capital improvements.

Internal Service Funds—The district maintains two separate Internal Service Funds.

Graphic Arts Production Fund - This fund is used to account for the costs and operations of graphic arts production including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, depreciation, and other purchases associated with productions.

Resources of the Fund include, but are not limited to, user charges to schools and departments of the district in addition to reimbursements and transfers associated with graphic arts productions. It is intended by the Board that the Fund must be operated such that all costs associated with the program are borne exclusively by user charges to schools and departments of the district and by other reimbursements received for services. Any transfers of funds for capital needs to the Fund will be approved by the Board.



All assets in the Fund are to be applied exclusively for the purposes for which funds were generated. The budget is to be established using projections of resources and expenditures of charges to schools and departments that will maintain an ending retained earnings balance equal to the amount of two months' operating costs for the ensuing year. Additional balances beyond two months' operating costs may be retained only pursuant to a Board-approved plan for acquisition of capital to be used in graphic arts operations.

Should the year-end retained earnings balance exceed or be less than two months' operating costs for the ensuing fiscal year (plus planned accumulations for capital acquisition), the rates charged, assessments, or transfers established for the Fund shall be adjusted in the ensuing fiscal year to meet the stated objective. The budgets for the district's other funds shall be adjusted accordingly to fund such changes to rates, assessments, or transfers.

The Board deems that a retained earnings balance equal to two months' operating costs (plus planned accumulations for capital acquisition) is reasonable and necessary to carry out the purposes of the Fund.

Insurance and Risk Management Fund - This fund is used to account for the costs and operations of insurance and risk management including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, payment of premiums, establishment and operation of self-insurance reserves, equipment and renovations, depreciation, and other costs associated with program operations.

Resources in the Fund are generated from assessments to other district funds, investment earnings, transfers, and reimbursements. Assessments to other funds are proportionately allocated among the various funds operated by the district.



All assets of the Fund are to be applied exclusively toward the purposes for which the funds have been generated. The budget shall be established each year using projections that involve the establishment of rates to be charged and assessments to other funds, expenditures, and liability reserves in order that the ending retained earnings balance equals one-fourth of the ensuing year's estimated losses based on an independent actuarial study that is conducted annually, utilizing an actuarial confidence level of not less than 50%.

When the retained earnings balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the district's other funds are also established accordingly to accommodate such rates, assessments, or transfers.

It is deemed by the Board that a retained earnings balance of one-fourth of the ensuing year's anticipated losses (based upon the annual actuarial study at a confidence level of not less than 50%) is reasonable and necessary to carry out the purposes of the Fund.

NEVADA REVISED STATUTES - BUDGET REQUIREMENT SUMMARY

The Nevada Revised Statutes (NRS) require that school districts legally adopt budgets for all funds. The budgets are filed as a matter of public record with the Clark County auditor and the State Departments of Taxation and Education. District staff uses the following procedures to establish, modify, and control the budgetary data reflected in the financial statements.

1. The statutes provide for the following timetable used in the adoption of budgets for the following fiscal year:

- Prior to April 15, the Superintendent of Schools submits to the Board of School Trustees a tentative budget. If, in any year, the State Legislature creates unanticipated changes impacting district revenues or expenditures (after adoption of the amended final budget), or if considered necessary by the Board, an augmented budget may be filed at any time by a majority vote of the Board. After public notice has been filed, the Board may augment the appropriation at any time by a majority vote of the Board.
- The tentative budget includes proposed expenditures and the means of financing them.
- Before the third Wednesday in May, a minimum of seven days' notice of public hearing on the final budget is to be published in a local newspaper.
- Prior to June 8, a final budget is adopted by the Board of School Trustees.
- On or before January 1, an amended final budget, reflecting any adjustments necessary as a result of the completed count of students, is adopted by the Board of School Trustees.

2. Appropriations may be transferred within or among any functions or programs within a fund without an increase in total appropriations. If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate division head. Transfers between programs or function classifications can be made as necessary.
3. Statutory regulations require budget control to be exercised at the function level within the General Fund and at the fund level for Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency funds.
4. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Execution of new capital leases are not budgeted as current year expenditures.





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PUBLIC SCHOOLS GROWTH

Over the past 55 years, the district has experienced dramatic enrollment growth, requiring significant increases in financial and capital resources. The district:

- Is the largest public school system in Nevada and educates almost 73% of all pupils in the state;
- Has the fifth largest pupil enrollment in the United States; and
- Has changed significantly since 1956 when there were 14 separate school districts in the County.

<u>Number of Schools¹</u>	<u>1955-56</u>	<u>2009-10</u>
Elementary	42	213
Middle Schools	0	56
Senior High	6	48
Special Schools	0	8
Alternative Schools	<u>N/A</u>	<u>28</u>
TOTAL	<u>48</u>	<u>353</u>

Value of all public property used for school purposes (land, buildings, equipment, and construction in progress).

\$18,426,057 \$6 Billion²

Total number of employees (FTE) 1,171 32,000³

Pupil enrollment 20,045 313,688³

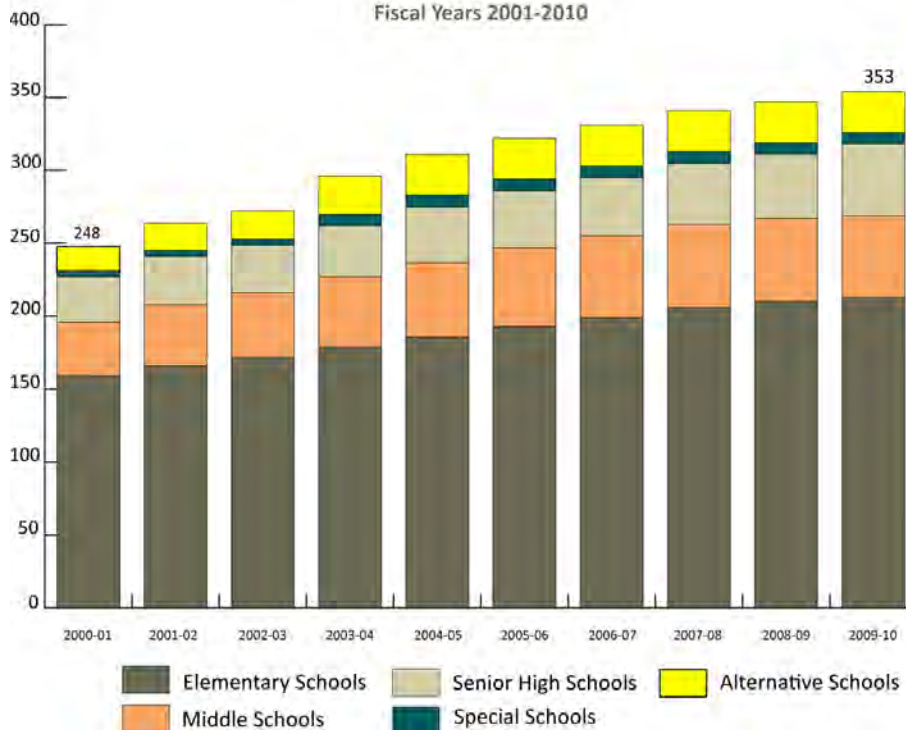
¹Detailed listings of schools including enrollments, addresses, and ages, are shown in the Statistical Data Section.

²Estimated value of property as of June 30, 2009.

³Estimated



CLARK COUNTY SCHOOLS SUMMARY
HISTORICAL GROWTH
Fiscal Years 2001-2010



Year	Elementary	Middle	High	Special	Alternative
2000-01	159	37	31	4	17
2001-02	166	42	33	4	19
2002-03	172	44	33	4	19
2003-04	179	48	35	8	26
2004-05	186	51	38	8	28
2005-06	193	54	39	8	28
2006-07	199	56	40	8	28
2007-08	206	57	42	8	28
2008-09	210	57	44	8	28
2009-10	213	56	48	8	28

Source: Clark County School District, Facilities

DISTRICT FUNDS - SUMMARY

ALL DISTRICT FUNDS - AMENDED FINAL BUDGET SUMMARY

Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2009-10

DESCRIPTION	GENERAL OPERATING FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PROPRIETARY FUNDS	TOTAL ALL FUNDS
REVENUES:						
LOCAL SOURCES	\$1,300,003,000	\$ 13,745,000	\$440,150,000	\$148,625,000	\$ 38,020,000	\$1,940,543,000
STATE SOURCES	743,055,000	151,075,000	-	-	450,000	894,580,000
FEDERAL SOURCES	300,000	148,800,000	-	-	54,200,000	203,300,000
TOTAL REVENUES	2,043,358,000	313,620,000	440,150,000	148,625,000	92,670,000	3,038,423,000
EXPENDITURES:						
SALARIES	1,334,615,951	186,416,000	-	21,100,000	30,582,000	1,572,713,951
EMPLOYEE FRINGE BENEFITS	505,390,061	60,722,000	-	5,920,000	11,548,000	583,580,061
PURCHASED SERVICES	85,477,514	31,569,500	-	430,150,000	9,800,000	556,997,014
SUPPLIES	141,713,017	36,551,500	-	26,000,000	39,150,000	243,414,517
PROPERTY & EQUIPMENT	14,496,774	925,000	-	74,550,000	1,225,000	91,196,774
OTHER EXPENDITURES	2,131,683	7,656,000	-	620,000	14,380,000	24,787,683
DEPRECIATION	-	-	-	-	1,165,000	1,165,000
DEBT SERVICE	-	-	649,715,000	7,710,000	-	657,425,000
TOTAL EXPENDITURES	2,083,825,000	323,840,000	649,715,000	566,050,000	107,850,000	3,731,280,000
EXCESS (DEFICIENCY) OF						
REVENUES OVER EXPENDITURES	(40,467,000)	(10,220,000)	(209,565,000)	(417,425,000)	(15,180,000)	(692,857,000)
OTHER FINANCING SOURCES (USES):						
SALE OF FIXED ASSETS	350,000	-	-	-	-	350,000
TRANSFERS FROM OTHER FUNDS	16,497,000	4,380,000	95,416,000	-	500,000	116,792,000
TRANSFERS TO OTHER FUNDS	(4,380,000)	(6,497,000)	-	(105,415,000)	-	(116,292,000)
TOTAL FINANCING SOURCES (USES)	12,467,000	(2,117,000)	92,470,000	(105,415,000)	375,000	850,000
FUND BALANCES, JULY 1,	130,000,000	13,986,347	559,991,715	1,068,509,235	51,704,880	1,824,192,177
FUND BALANCES, JUNE 30,	\$102,000,000	\$ 1,649,347	\$445,941,715	\$ 545,669,235	(1) \$37,024,880	\$1,132,185,177
% INCREASE (DECREASE)	(21.5)%	(88.2)%	(20.4)%	(48.9)%	(28.4)%	(37.9)%

(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net assets.

The All District Funds - Amended Final Budget Summary illustrates the district-wide budgeted revenues, appropriations and changes in fund balance for the fiscal year 2009-10. Barring reservations and restrictions components of the ending fund balance, the district's budgeted change in fund balance for all funds represents a 37.9% decrease due to necessary draw downs of fund balance reserves in the General Operating and Capital Projects Funds. The percentage increase illustration details the change from estimated ending fund balance for 2008-09 and budgeted ending fund balance for 2009-10.

ALL DISTRICT FUNDS - AMENDED FINAL BUDGET ANALYSIS

For Fiscal Years 2007-08 Through 2009-10

Description	FY 2007-08 Actual	FY 2008-09 Estimated Actual	FY 2009-10 Amended Final Budget	FY 2008-09 vs. FY 2009-10 \$ Change	% Change
REVENUES:					
LOCAL SOURCES	\$2,030,411,787	\$1,980,490,471	\$1,940,543,000	\$(39,947,471)	(2.0)%
STATE SOURCES	833,484,514	901,275,000	894,580,000	(6,695,000)	(0.7)%
FEDERAL SOURCES	200,493,713	198,940,000	203,300,000	4,360,000	2.2%
TOTAL REVENUES	3,064,390,014	3,080,705,471	3,038,423,000	(42,282,471)	(1.4)%
EXPENDITURES:					
SALARIES	1,508,919,937	1,577,405,000	1,572,713,951	(4,691,049)	(0.3)%
EMPLOYEE FRINGE BENEFITS	528,553,700	577,296,000	583,580,061	6,284,061	1.1%
PURCHASED SERVICES	629,907,363	548,269,603	556,997,014	8,727,411	1.6%
SUPPLIES	311,555,137	286,297,435	243,414,517	(42,882,918)	(15.0)%
PROPERTY & EQUIPMENT	53,106,001	71,970,650	91,196,774	19,226,124	26.7%
OTHER EXPENDITURES	25,743,703	26,529,695	24,787,683	(1,742,012)	(6.6)%
DEPRECIATION	1,116,113	1,130,000	1,165,000	35,000	3.1%
DEBT SERVICE	446,791,191	606,995,936	657,425,000	50,429,064	8.3%
TOTAL EXPENDITURES	3,505,693,145	3,695,894,319	3,731,280,000	35,385,681	1.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(441,303,131)	(615,188,848)	(692,857,000)	(77,668,152)	(12.6)%
OTHER FINANCING SOURCES (USES):					
SALE OF FIXED ASSETS	242,655	460,000	350,000	(110,000)	(23.9)%
SALE OF BONDS	1,408,428,509	-	-	-	-%
PROCEEDS OF REFUNDING BONDS	-	133,225,000	-	(133,225,000)	(100.0)%
PAYMENT TO ESCROW AGENT	-	(132,710,000)	-	132,710,000	100.0%
TRANSFERS FROM OTHER FUNDS	95,212,209	87,225,000	116,792,000	29,567,000	33.9%
TRANSFERS TO OTHER FUNDS	(94,359,049)	(86,725,000)	(116,292,000)	(29,567,000)	(34.1)%
TOTAL OTHER FINANCING SOURCES	1,409,524,324	1,475,000	850,000	(625,000)	(42.4)%
FUND BALANCES - JULY 1	1,469,684,832	2,437,906,025	1,824,192,177	(613,713,848)	(25.2)%
FUND BALANCES - JUNE 30	\$2,437,906,025	\$1,824,192,177	\$1,132,185,177	\$(692,007,000)	(37.9)%

DISTRICT FUNDS - FUND BALANCES

Measuring the fiscal solvency of a governmental entity can be performed using several methods. Analyzing the ending fund balance over multiple years produces a measurement that more likely reflects an entity's financial condition. Although the interpretation of financial condition may be construed differently for each user of the financial statement, financial condition is relative to local Board policies and requirements set forth by state statutes. The District's Funds - Summary of Ending Fund Balances illustrates the district's reserves in conjunction with Board policies over multiple fiscal years.

The district effectively employs a "balanced budget" methodology in preparing its annual budget. The district's definition of a "balanced budget" constitutes the measurement of total appropriations not exceeding total resources, including beginning fund balance. The result of that measurement must achieve a desired ending fund balance that satisfies Board policies and legal requirements.

DISTRICT FUNDS - SUMMARY OF FUND BALANCES

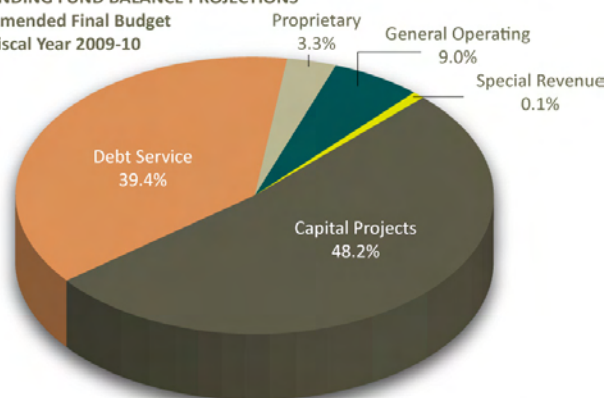
For Fiscal Years 2005-06 Through 2009-10

Funds	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Amended Final Budget 2009-10	2008-09 vs. 2009-10 Variance Amount	2008-09 vs. 2009-10 Variance Percent
General Operating Fund	\$ 143,564,533	\$ 155,623,283	\$ 163,474,529	\$ 130,000,000	\$ 102,000,000	\$ (28,000,000)	(17.1)%
Special Revenue Funds	62,161,894	30,259,282	25,729,730	13,986,347	1,649,347	(12,337,000)	(47.9)%
Debt Service Funds	463,831,179	552,034,771	632,042,651	559,991,715	445,841,715	(114,150,000)	(18.1)%
Capital Projects Funds	579,638,366	671,030,403	1,559,599,235	1,068,509,235	545,669,235	(522,840,000)	(33.5)%
Proprietary Funds ¹	55,734,313	60,737,092	57,059,880	51,704,880	37,024,880	(14,680,000)	(25.7)%
TOTAL	\$1,304,930,285	\$1,469,684,831	\$2,437,906,025	\$1,824,192,177	\$1,132,185,177	\$(692,007,000)	(28.4)%

(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net assets.

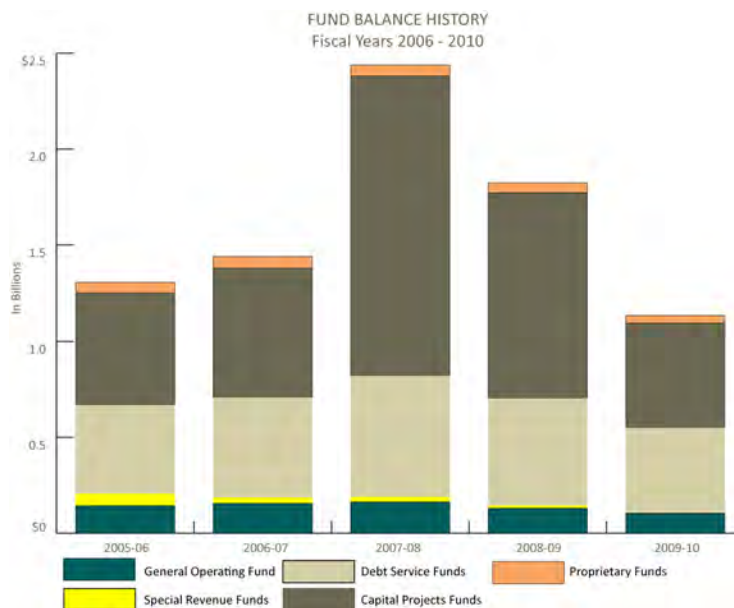
ENDING FUND BALANCE PROJECTIONS

Amended Final Budget
Fiscal Year 2009-10



For the 2010 Amended Final Budget, the General Operating Fund comprises 9.0% of the total ending fund balances. This represents a decrease from the 14.4% of total fund balances reflected in the 2008 actual fund balance. Due to the growth in student enrollment, the Capital Projects Funds comprises almost one-half (48.2%) of the total ending fund balances.

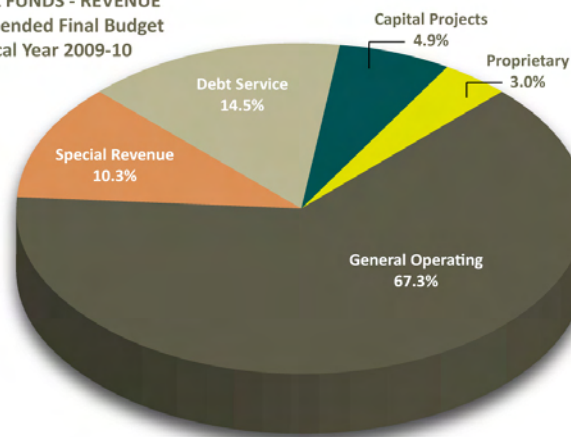
As a result of the need for new facility construction, bonds previously issued have created a need for larger reserves in the Debt Service Fund, which totals 39.4% of all ending fund balances. As the graph reflects, facility construction and its related debt service represent the majority of the district's ending fund. The reasons detailing the decreases in the ending fund balances of the General Operating Fund and the Special Revenue Funds are described in the General Operating Fund, the Federal Projects Funds, and the District Projects Funds sections.



DISTRICT FUNDS - PROJECTED REVENUES SUMMARY

The district's sources of revenue for all funds originate from a wide range of categories. The District Funds - Summary of Revenues and Other Sources illustrates the five-year history of total revenues. This history shows a growth trend that is evident in all funds. The General Operating Fund revenue has increased 24% between fiscal year 2005-06 and revenue projections for fiscal year 2009-10. Paralleled with the increase in the General Operating Fund, the Capital Projects and Debt Service Funds have experienced growth in order to meet the facility needs of the district's burgeoning population. Student population growth, accompanied by federal, state, and local sources, will increase the district's "All Funds" total revenues to \$3.04 billion.

ALL FUNDS - REVENUE
Amended Final Budget
Fiscal Year 2009-10



Of the \$3.04 billion in anticipated revenues, the General Operating Fund will represent 67.3%, Special Revenues 10.3%, Debt Service 14.5%, Capital Projects 4.9%, and Proprietary Funds 3.0%. Total projected resources for the 2009-10 fiscal year for all funds will be almost \$5 billion with the inclusion of beginning fund balances and other financing sources.

DISTRICT FUNDS - SUMMARY OF REVENUES

For Fiscal Years 2005-06 Through 2009-10

Funds	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Amended Final Budget 2009-10	2008-09 vs. 2009-10 Variance Amount	Variance Percent
General Operating Fund	\$1,645,176,834	\$1,826,675,650	\$1,983,596,379	\$2,031,065,471	\$2,043,358,000	\$12,292,529	0.6 %
Special Revenue Funds	293,353,719	321,926,314	343,559,969	337,960,000	313,620,000	(24,340,000)	(7.2)%
Debt Service Funds	336,500,915	400,113,085	446,529,758	444,160,000	440,150,000	(4,010,000)	(0.9)%
Capital Projects Funds	194,247,420	187,578,419	180,452,113	168,420,000	148,625,000	(19,795,000)	(11.8)%
Proprietary Funds	93,095,158	102,495,397	110,251,795	99,100,000	92,670,000	(6,430,000)	(6.5)%
TOTAL	\$2,562,374,046	\$2,838,788,865	\$3,064,390,014	\$3,080,705,471	\$3,038,423,000	\$(42,282,471)	(1.4)%

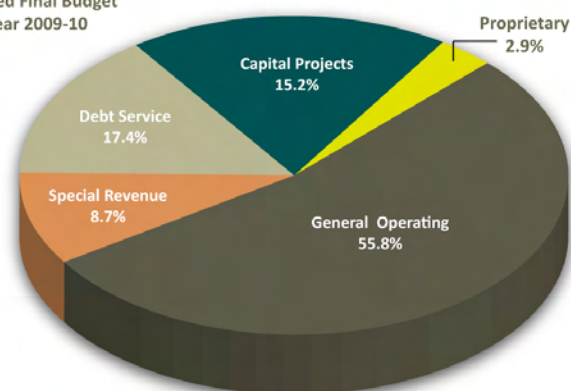
Note: Please refer to the General Operating Fund and Other Funds sections for more detailed revenue descriptions and explanations.

DISTRICT FUNDS - PROJECTED EXPENDITURES SUMMARY

Through the district's budgeting cycle, cost centers engage in technical analysis to evaluate the specific needs of the district. The allocation of appropriations is carefully designed to meet designated requirements, including personnel, supplies, utilities, transportation, and property. Each of the district's funds serves a specific purpose to account for and record financial activity relative to the needs of the district. Appropriations within those funds define the constraints of those expenditures in an effort to maintain fiscal accountability and solvency.

As in previous years, the district faces many challenges in serving the needs of the students in Clark County. Although projected enrollment growth has slowed to less than 1%, student population growth continues to create expenditure increases across all funds. The following summary highlights the district's major challenges for appropriating budgets for the 2010 fiscal year.

DISTRICT FUNDS - EXPENDITURE SUMMARY
Amended Final Budget
Fiscal Year 2009-10



2009-10 Appropriation Challenges:

- Revenue projections are volatile and subject to fluctuation due to the impacts of the economic downturn experienced at both the state and local level
- State revenue sources are directly related to actual student enrollment to be counted in October of each year
- Audited ending fund balances – Actual beginning balances are not available until the issuance of the annual audit in October of each year
- Recruiting qualified personnel and maintaining competitive employee compensation salaries and benefits with financial resources becoming more limited
- New schools – The district will operate six new schools scheduled to open in 2009-10 and the pre-opening costs for five schools scheduled to open in 2010-11
- Maintaining adequate reserves to reduce the 2010-11 impacts resulting from the projected drawdown of ending fund balance



Of the 2009-10 Amended Final Budget appropriated expenditures and other uses, the General Operating Fund represents 55.8% of the total District Funds appropriations. Capital Projects and Debt Service Funds combine to represent 32.6% of total district appropriations. Total district funds expenditures have steadily increased with the growth trend in the district. The appropriated expenditures and other uses will exceed \$3.8 billion in 2009-10, a change of 4.1% versus the projected expenditures for 2008-09.

DISTRICT FUNDS - SUMMARY OF EXPENDITURES
For Fiscal Years 2005-06 Through 2009-10

Fund	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Amended Final Budget 2009-10	2008-09 vs. 2009-10 Variance	
						Amount	Percent
General Operating Fund	\$1,663,853,338	\$1,811,462,847	\$1,984,894,552	\$2,060,845,000	\$2,083,825,000	\$22,980,000	1.1%
Special Revenue Funds	277,427,765	357,529,590	333,182,760	353,858,383	323,840,000	(30,018,383)	(8.5)%
Debt Service Funds	357,836,261	378,211,979	439,112,141	599,295,936	649,715,000	50,419,064	8.4%
Capital Projects Funds	576,670,556	613,641,858	633,721,527	576,940,000	566,050,000	(10,890,000)	(1.9)%
Proprietary Funds ¹	81,023,577	97,839,647	114,782,165	104,955,000	107,850,000	2,895,000	2.8%
TOTAL	\$2,956,811,497	\$3,258,685,921	\$3,505,693,145	\$3,695,894,319	\$3,731,280,000	\$35,385,681	1.0%

(1) Proprietary Funds balances reflect operating and non-operating expenses for presentation purposes.

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General Operating Fund

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General Operating Fund

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GENERAL OPERATING FUND - SUMMARY

The General Operating Fund consist of two funds, the General and Special Education Funds. The General Fund, in this context, is defined as a fund for measuring and recording ordinary district financial activity that is not designated for any other specific purpose. The funds maintained in the General Fund are typically available for legally authorized purposes. Although the Special Education Fund technically resides as a Special Revenue Fund on the financial statements, it is included with the General Fund since more than 79% of its operating resources are contributed by the General Fund. On the district's government-wide financial statements, the Special Education Fund is deemed a Major Special Revenue Fund separate from the General Fund.



GENERAL OPERATING FUND - AMENDED FINAL BUDGET ANALYSIS

Fiscal Years 2007-08 through 2009-10

Fiscal Years 2007-08 through 2009-10					
Description	2007-08 Actuals	2008-09 Estimated Actuals	2009-10 Amended Final Budget	2008-09 vs. 2009-10 \$ CHANGE	% CHANGE
Revenues:					
Local sources	\$1,343,438,704	\$1,307,615,471	\$1,300,003,000	\$ (7,612,471)	(0.6)%
State sources	639,610,545	723,235,000	743,055,000	19,820,000	2.7%
Federal sources	547,130	215,000	300,000	85,000	39.5%
Total Revenues	1,983,596,379	2,031,065,471	2,043,358,000	12,292,529	0.6%
Expenditures:					
Salaries	1,263,931,841	1,321,834,000	1,334,615,951	12,781,951	1.0%
Fringe benefits	438,653,248	476,721,000	505,390,061	28,669,061	6.0%
Purchased services	93,141,975	86,102,000	85,477,514	(624,486)	(0.7)%
Supplies	181,282,455	152,680,000	141,713,017	(10,966,983)	(7.2)%
Property and equipment	6,478,356	21,220,000	14,496,774	(6,723,226)	(31.7)%
Other expenditures	1,406,677	2,288,000	2,131,683	(156,317)	(6.8)%
Total Expenditures	1,984,894,552	2,060,845,000	2,083,825,000	22,980,000	1.1%
Excess (Deficiency) of revenues over expenditures	(1,298,173)	(29,779,529)	(40,467,000)	(10,687,471)	(35.9)%
Other financing sources (uses):					
Sale of fixed assets	29,198	260,000	250,000	(10,000)	(3.8)%
Proceeds from insurance	213,457	200,000	100,000	(100,000)	(50.0)%
Transfers from other funds	12,308,301	-	16,497,000	16,497,000	100.0%
Transfers to other funds	(3,401,537)	(4,155,000)	(4,380,000)	(225,000)	(5.4)%
Total Other financing sources (uses)	9,149,419	(3,695,000)	12,467,000	16,162,000	437.4%
Opening fund balance - July 1 ¹	155,623,283	163,474,529	130,000,000	(33,474,529)	(20.5)%
Ending fund balance - June 30	\$ 163,474,529	\$ 130,000,000	\$ 102,000,000	\$ (28,000,000)	(21.5)%

(1) The opening fund balance shown in budget FY 2009-10 reflects the 2008-09 estimated ending fund balance.

GENERAL OPERATING FUND - TWENTY YEAR HISTORY

For Fiscal Years 1990-91 Through 2009-10

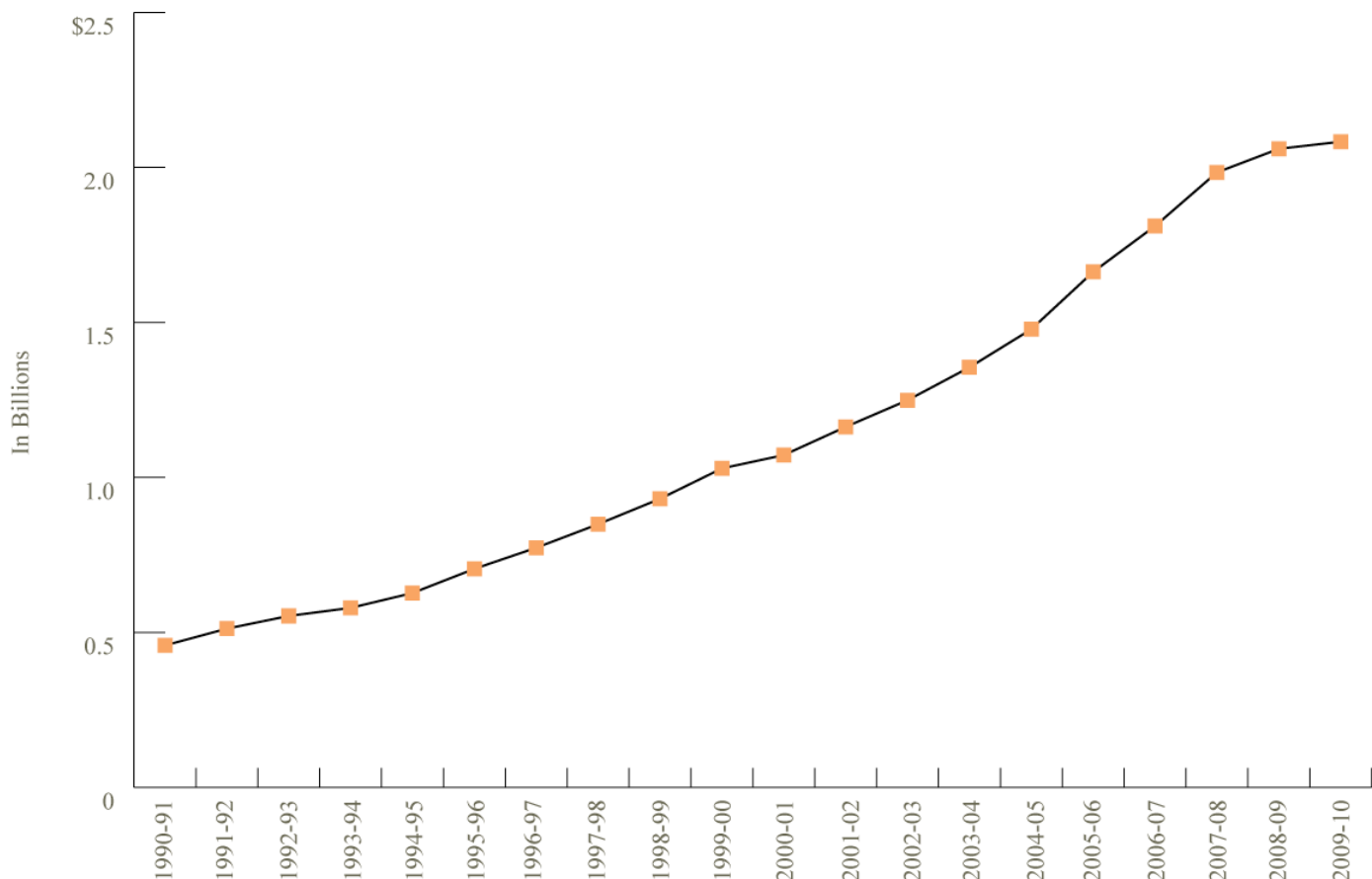
Year	Expenditure Appropriations	Dollar Increase	Percent Increase	4th Week Enrollment ¹	Budget Per Student	Increase (Decrease)
1990-91	\$ 458,620,572	\$ 73,814,025	19.2%	122,058	\$ 3,757	8.8 %
1991-92	512,907,106	54,286,534	11.8%	129,245	3,968	5.6 %
1992-93	553,690,793	40,783,687	8.0%	136,188	4,066	2.5 %
1993-94	579,404,946	25,714,153	4.6%	145,327	3,987	(1.9)%
1994-95	627,995,331	48,590,385	8.4%	156,348	4,017	0.8 %
1995-96	705,347,714	77,352,383	12.3%	166,788	4,229	5.3 %
1996-97	773,935,613	68,587,899	9.7%	179,106	4,321	2.2 %
1997-98	849,169,614	75,234,001	9.7%	190,822	4,450	3.0 %
1998-99	931,208,043	82,038,429	9.7%	203,777	4,570	2.7 %
1999-00	1,029,652,551	98,444,508	10.6%	217,139	4,742	3.8 %
2000-01	1,072,657,733	43,005,182	4.2%	231,125	4,641	(2.1)%
2001-02	1,163,403,949	90,746,216	8.5%	244,684	4,755	2.5 %
2002-03	1,249,699,204	86,295,255	7.4%	255,328	4,894	2.9 %
2003-04	1,350,739,123	101,039,919	8.1%	268,357	5,033	2.8 %
2004-05	1,478,079,958	127,340,835	9.4%	280,796	5,264	4.6 %
2005-06	1,663,853,336	185,773,378	12.6%	291,329	5,711	8.5 %
2006-07	1,811,462,847	147,609,511	8.9%	302,547	5,987	4.8 %
2007-08	1,984,894,552	173,431,705	9.6%	308,745	6,429	7.4 %
2008-09 ¹	2,060,845,000	75,950,448	3.8%	311,221	6,622	3.0 %
2009-10 ²	2,083,825,000	22,980,000	1.1%	313,688	6,643	0.3 %

(1) Estimated total

(2) Amended Final Budget

GENERAL OPERATING BUDGET - 20 YEAR HISTORY

Fiscal Years 1990-91 through 2009-10



GENERAL OPERATING FUND - ENDING FUND BALANCE

The importance of an adequate General Operating Fund balance cannot be overstated. An adequate fund balance provides financial protection to the district to offset lower than budgeted revenues or higher than anticipated operating costs. There are many factors that can cause revenues to decrease and operating costs to increase, many of which are unpredictable. Major reasons for maintaining an ending fund balance include: a reserve for economic uncertainty, a reserve for unanticipated needs, and to maintain bond credit ratings.

GENERAL OPERATING FUND - ENDING FUND BALANCE HISTORY

For Fiscal Years 2001 Through 2010

Fiscal Year	Total Operating Revenues ¹	Ending Fund Balance Components			Total Ending Fund Balances	EFB as a % of Total Revenues
		Unreserved - Undesignated	Unreserved - Designated	Reserved		
2000-01	\$1,070,954,799	\$11,351,277	\$ 2,773,890	\$ 4,180,449	\$ 18,305,616	1.7%
2001-02	1,175,407,683	13,839,963	12,908,357	7,561,030	34,309,350	2.9%
2002-03	1,262,071,080	20,804,923	23,466,295	2,816,413	47,087,631	3.7%
2003-04	1,416,621,270	28,059,022	71,003,971	9,230,555	108,293,548	7.6%
2004-05	1,546,263,153	33,099,717	110,514,856	11,964,650	155,579,223	10.1%
2005-06	1,645,176,834	36,437,527	94,753,437	12,373,569	143,564,533	8.7%
2006-07	1,826,675,650	39,484,749	90,688,195	25,450,339	155,623,283	8.5%
2007-08	1,983,596,379	43,035,412	116,062,634	4,376,483	163,474,529	8.2%
2008-09	2,031,065,471 ²	40,630,000	84,370,000	5,000,000	130,000,000	6.4%
2009-10	2,043,358,000 ³	20,440,000	76,560,000	5,000,000	102,000,000	5.0%

(1) - Total Operating Revenue excludes the beginning fund balance, transfers into the General Operating Fund, sale of fixed assets, the execution of capital leases, and bond proceeds.

(2) - These estimates were taken from the FY 2008-09 estimated actuals.

(3) - These estimates were taken from the FY 2009-10 Amended Final Budget projections.

The General Operating Fund's ending fund balance is anticipated to decrease by a net \$28 million, or 21.5%, due to reductions of the designated portions of the balance. The unreserved, undesignated portion is expected to decrease by \$20.2 million as a waiver to District Regulation 3110 in response to anticipated revenue shortfall.

The General Operating Fund ending fund balance is comprised of warehouse inventory, amounts committed for obligations, and unspent revenues. Regulation 3110 requires that an unreserved ending fund balance of not less than 2% of total General Fund revenues be included in the budget. A Board waiver is required to adopt a budget that does not meet this requirement. On May, 20, 2009, the Board approved a waiver to reduce the projected balance requirement for 2009-10 to 1% of total revenues. Unreserved ending fund balance is exclusive of inventories and amounts reserved or designated for preexisting obligations.



GENERAL OPERATING FUND RESOURCES

The General Operating Fund utilizes many sources of financial support to maintain the operations of a school district spanning 8,012 square miles across southern Nevada. The district obtains its revenue from the following sources: state aid, property taxes, local school support taxes, governmental services tax, franchise tax fees, investment income, federal aid, miscellaneous revenues, and ending fund balance from the previous year. Detailed in the General Operating Fund - Estimated Resources illustration are the major sources of revenues.

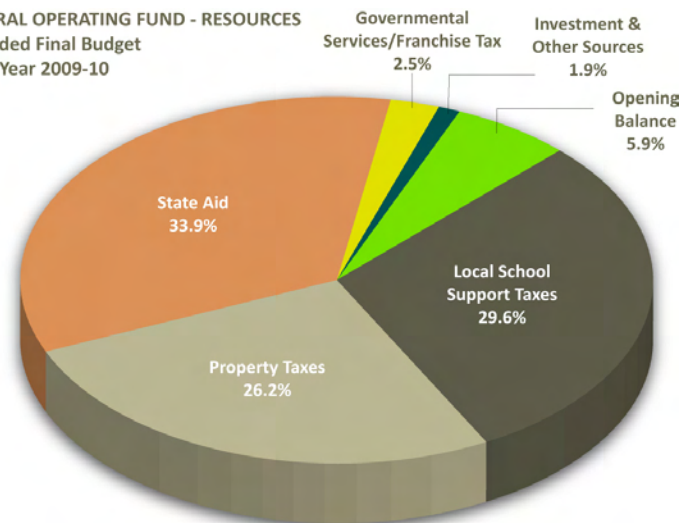
State Aid

The district will receive 34% of its total resources from the state for General Operating Fund operations. The following outline explains the main features of the program for distributing state aid to school districts.

GENERAL OPERATING FUND - ESTIMATED RESOURCES Fiscal Year 2009-10

Description	Amount	Percentage of Budget
State Aid (Distributive School Account)	\$ 743,055,000	33.9%
Local School Support Taxes (LSST)	647,275,000	29.6%
Property Taxes	573,640,000	26.2%
Governmental Services Tax (GST)	53,500,000	2.4%
Franchise Tax Fees	2,000,000	0.1%
Other County Taxes	1,000,000	0.0%
Federal Aid	300,000	0.0%
Investment Income	8,000,000	0.4%
Miscellaneous Sources:		
Tuitions from Full Day Kindergarten	\$ 4,200,000	
School project contributions	2,500,000	
Rental of facilities	2,000,000	
Tuitions from summer school	1,600,000	
Indirect costs from categorical programs	1,300,000	
Income from athletic programs	1,200,000	
E-rate reimbursements	1,000,000	
Other miscellaneous sources	1,138,000	
	14,938,000	0.7%
Transfers From Other Funds:	16,497,000	0.8%
Ending Fund Balance from Prior Year:		
Reserved	5,000,000	
Designated	84,370,000	
Unreserved	40,630,000	
	130,000,000	5.9%
Total Estimated Resources	\$2,190,205,000	100.0%

GENERAL OPERATING FUND - RESOURCES
Amended Final Budget
Fiscal Year 2009-10



The Nevada Plan for School Finance

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to insure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, the state supplements local financial ability to whatever extent necessary in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. The Nevada Revised Statutes (NRS 387.121) set forth that "...the quintessence of the state's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: state financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated as the Nevada Plan.

The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$5,025 by the sum of:

- Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten on the last day of the first month of the school year;
- The count of pupils enrolled in grades 1 – 12 inclusive on the last day of the first school month of the school year.

In addition to the basic support guarantee per pupil, the legislature also establishes funding for state supported special education program units (\$39,768 each). Additional special education units, if necessary, may need to be locally supported.



The 1993 Legislature approved NRS 387.047, which requires all school districts in the state to separately account for all funding received for the instruction of, and the provision of, related services to students with disabilities. This revenue is reported to the state in a separate Special Education Fund but is combined with the regular instructional revenue of the General Fund throughout this document.

In determining the amount to be distributed by the state to school districts, the amount of tax proceeds received by schools from a 2.6 cents local school support sales tax plus the amount received from the one-third public schools operating property tax are deducted. Combining state aid, all of the local school support sales taxes, and one-third of the property tax collections, generate almost 77% of the district's General Operating Budget. Since this is an enrollment-driven funding formula, it has the effect of cushioning the district somewhat from economic fluctuations. The computation shown below illustrates that, regardless of how much sales tax or public school operating property tax collections are received, the district should anticipate over \$1.6 billion, or almost 77% of the operations budget, to be provided by the state.

Computation of estimated state aid to be received by the district for the current year, based upon projected 4th week school enrollments, is as follows:

1. State Basic Support:

For pre-kindergarten and kindergarten students (26,210 x .6 x \$5,025)	\$ 79,023,150
For elementary and secondary students (286,906 x \$5,025)	1,441,702,650
For special education units (1,945 x \$39,768)	77,348,760
For special education students not assigned to a grade level (550 x \$5,025)	2,763,750
Distributive School Account (DSA) Support Level	<u>1,600,838,310</u>

2. Less: Local Contribution

Proceeds from 2.6 cents local school support (sales) tax	(647,275,000)
Proceeds from 1/3 public schools operating property tax	(191,213,333)
Total Local Contribution	<u>(838,488,333)</u>

3. Adjustments to State Share

Elementary Counselors	50,000
Non-Traditional Student Allocation	63,023
Capital Projects Funds Transfer	(10,000,000)
Charter School Revenue Adjustment	(9,408,000)
Total Adjustments to State Share	<u>(19,294,977)</u>

4. State payments to be received in support of district programs **\$ 743,055,000**

Note 1: To provide supplemental funding for the 2009-11 biennial appropriations for K-12 public education (approved by the 2009 Legislature), the district is required to contribute \$10 million annually from its capital funding sources generated from hotel room taxes and real property transfer taxes. This contribution is reflected as an interfund transfer from the Capital Projects Fund to the General Operating Fund.

Property Taxes

Over 26% of the revenues received for the district's general operations will be generated from local property tax collections. Property tax collections are based upon the assessed valuations of real and personal property, as provided by the Clark County Assessor, after which reductions are granted for any legislative abatements.

The 2005 Legislature enacted Assembly Bill 489 to provide partial relief abatement from escalating assessments created by previous escalations in the market values of real property. The cap limits each property's valuation increase to no more than 3% above that assessed in the prior tax year on all single-family, owner-occupied residences. All other real property categories are limited to a valuation increase of no more than 8% above that assessed in the prior tax year. All new properties, previously not on the tax rolls, are ineligible for relief abatement. It is estimated that this capping will reduce potential 2010 property tax collections by approximately \$98 million, or 14%.

Property taxes are received from two types of tax rolls:

1. **Secured Roll** – Real Property (land and any improvement built thereon) and other personal property (example: house furnishings) secured by the real property. Taxes on the Secured Roll are billed and collected by the County Treasurer.
2. **Unsecured Roll** – All property not assessed upon the Secured Roll (examples: mobile homes, airplanes, boats, and slide-in campers). Taxes on the Unsecured Roll are billed and collected by the County Assessor.

The total property tax levy, for operating purposes, is 75 cents per \$100 of net assessed value. Under Nevada statutes, school districts may not levy more than 50 cents (2/3) per \$100 of net assessed value of taxable property for the support of public schools, and not more than 25 cents (1/3) per \$100 of net assessed value to complement revenue from State aid funds (see State Aid). The necessary tax rate for repayment of school construction funds and public safety compliance programs (55.34 cents per \$100 of assessed value) is levied in addition to the tax rate for operating expenses (NRS 387.195) and is receipted into the Debt Service Fund.

Of the public schools operating property tax, one-third is included and usually protected from fluctuation by the guarantee of the State Aid distribution formula. The remaining two-thirds is based upon assessed valuations that are determined prior to the inception of the fiscal year. Actual valuations are not realized until October 2009.

The computation of estimated property tax collections is as follows:

Assessed valuation at the time of Final Budget adoption (35% of market value) as of February 15, 2009	\$ 93,348,275,000
Estimated reduction due to legislative tax relief abatement	(17,396,275,000)
Adjusted Net Valuation	<u>75,952,000,000</u>
 Tax rate for general operating purposes per \$100 of net assessed valuation	 0.75
Subtotal	<u>569,640,000</u>
 Add: Net Proceeds of Mines	 32,000
Additional estimated property tax collections	<u>3,968,000</u>
Estimated Property Tax Collections	<u>\$ 573,640,000</u>



Local School Support (Sales) Tax

The 1967 Legislature passed the Local School Support Tax (LSST) law (NRS 374.015). The law imposes, in addition to the sales and use taxes enacted in 1955, a separate tax rate upon the privilege of selling tangible personal property at retail in each county to provide revenues for the school district comprising such county. The 2009 Legislature increased the school support portion of sales taxes by .35% to a total of 2.60% effective July 1, 2009, to supplement state funding of K-12 public education.

Clark County residents (as well as tourists) will pay a total of 8.1% sales tax on all purchases except on food items for home preparation and prescribed medicines. Revenues generated from the 2.6 cents portion (LSST) of the sales tax are earmarked for funding of the State Aid formula. The estimate of local sales taxes generated for school support for 2010 is \$647 million. This amount has been determined from the latest available information on sales tax collections as provided by the Department of Taxation and is subject to revision based upon current economic activity.

It is estimated that almost 30% of the district's operational resources for 2010 will be generated from the LSST. The entirety of the sales tax is included in the State Aid formula as previously described. As a result of this feature, any increases or decreases in collections generally do not have a direct impact upon the district's budget since the enrollment-driven state payments are adjusted inversely with local school support sales tax receipts. However, during fiscal years 2008 and 2009 significant fluctuations from preliminary estimates impacted the State's capacity to distribute the full per student DSA "guarantees" and resulted in mid-year reductions of anticipated revenues.

Governmental Services Tax

Motor vehicle license fees (Governmental Services Taxes) are collected by the State Department of Motor Vehicles based upon the age of the vehicle and returned to the counties from which they are collected (NRS 482.181). It is estimated that the district will receive \$53.5 million during the year. These revenues are volatile due to the instability of new vehicle purchase activity and the increasing age of vehicles currently on the tax rolls.

Franchise Tax

The Franchise Tax is a county tax of 2% levied against the net proceeds of public utilities on that portion of their business operated outside incorporated cities (NRS 709.110). It is estimated that the district will receive \$2 million from this source, which has been subject to considerable fluctuation, based upon the profitability of the various utilities. Fortunately, it does not represent a material portion of the district's revenue base.

Investment Income

Investment income is earned by investing district funds until they are needed for payroll or accounts payable purposes. Funds are invested for various lengths of time based upon the need for safety, liquidity, and yield, in that order. It is estimated that the district will earn \$8 million for general operating purposes from its investment activities.

Federal Aid

Revenues from federal sources for the year are estimated to be \$300,000. These sources are subject to substantial fluctuation, based upon the dates of payment from the federal government, therefore, a lump sum estimate process is used in lieu of trending or other techniques.



Miscellaneous Revenue Sources

The General Operating Fund serves as the recordkeeping and transactional foundation for district operations. Aside from major revenue sources, such as, state sources, federal sources and major local sources, the miscellaneous sources contains all other minor financial resources within the General Operating Fund. Examples of those resources include: tuition programs, school projects, district facility rentals, athletic programs and other minor sources of revenues. Each source is accounted for separately and maintained within the General Operating Fund. Miscellaneous revenues represent approximately 0.7% of the annual budget for the General Operating Fund.



GENERAL OPERATING FUND - HISTORY OF RESOURCES

For Fiscal Years 2000-01 Through 2009-10

Year	State Sources	% of Total	County Taxes	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2000-01	\$ 312,428,905	28.6%	\$ 745,471,778	68.3%	\$ 492,028	0.1%	\$ 14,445,950	1.3%	\$ 18,124,688	1.7%	\$1,090,963,349
2001-02	343,925,320	28.9%	804,668,745	67.7%	485,000	0.1%	20,953,919	1.8%	18,305,616	1.5%	1,188,338,600
2002-03	398,665,294	30.7%	850,260,460	65.6%	567,255	0.1%	12,984,476	1.0%	34,309,350	2.6%	1,296,786,835
2003-04	438,213,334	29.9%	964,831,123	65.9%	664,296	0.1%	13,341,977	0.9%	47,087,631	3.2%	1,464,138,361
2004-05	426,066,729	25.7%	1,104,128,669	66.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	416,504,339	23.0%	1,209,620,212	66.8%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	521,447,659	26.5%	1,274,438,078	64.7%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	638,610,545	29.7%	1,304,601,148	60.7%	547,130	0.1%	49,088,717 ²	2.3%	155,623,283	7.2%	2,148,470,823
2008-09 ¹	723,235,000	32.9%	1,282,000,000	58.4%	215,000	0.0%	26,075,471	1.3%	163,474,529	7.4%	2,195,000,000
2009-10 ¹	743,055,000	33.9%	1,277,415,000	58.3%	300,000	0.0%	39,435,000 ³	1.9%	130,000,000	5.9%	2,190,205,000

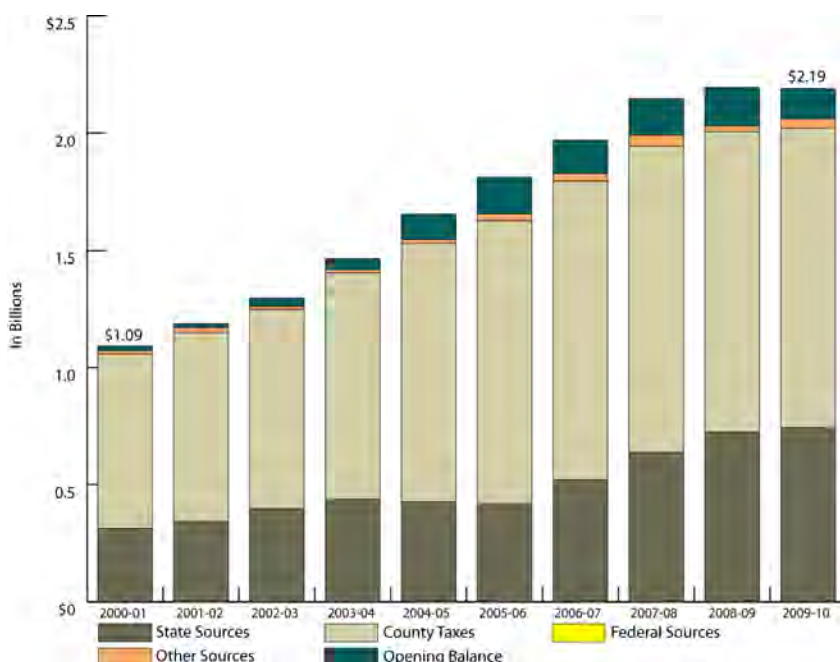
(1) Projected amounts

(2) Includes \$12,308,301 in transfers from other funds.

(3) Includes \$16,497,000 in transfers from other funds.

GENERAL OPERATING FUND - ILLUSTRATED HISTORY OF RESOURCES

For Fiscal Years 2000-01 Through 2009-10



Ending Fund Balance From Previous Year

Each year, the unused portion of the district's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations and/or revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for 2008-09 is estimated to be \$130 million, of which \$5 million is reserved for inventories; \$84.4 million is designated for potential revenue shortfalls, purchase order encumbrances, support employee group insurance premiums, residual categorical program indirect costs, and school carryover of unexpended allocations; and \$40.6 million is unreserved and undesignated.

GENERAL OPERATING FUND - EXPENDITURES

District expenditures must be reported to the Nevada Department of Education in accordance with accounting classifications outlined in the Nevada Financial Accounting Handbook for Local Education Agencies. However, the day-to-day administration of the budget is delegated to the operating administrators in charge of schools and departments. From an operating standpoint, control is typically provided by the operating unit.

Funds for General Operating Fund capital equipment purchases have been removed from individual administrative department budgets. A separate account has been established in Unit 0059, and only high priority equipment requests will be authorized for purchase. With a few exceptions for purchases that had been authorized for inclusion in this budget, all other units' fiscal year 2010 equipment accounts will reflect no appropriations.



GENERAL OPERATING FUND - APPROPRIATION SUMMARY¹

Fiscal Year 2009-10

Description	Amounts	Totals	Percentage of Budget
Regular Programs:			
Instructional Services	\$ 1,036,011,636		
Other Student Support	57,087,501	\$ 1,093,099,137	47.5%
Special Programs:			
Instructional Services	299,914,748		
Other Student Support	31,775,320	331,690,068	14.5%
Vocational Programs:			
Instructional Services	10,870,407		
Other Student Support	688,641	11,559,048	0.5%
Other Instructional Programs:			
Instructional Services	8,255,942		
Other Student Support	3,224,270	11,480,212	0.5%
Total Instructional Programs		1,447,828,465	63.0%
Undistributed Expenditures:			
Student Support	78,166,952		3.4%
Instructional Staff Support	39,364,985		1.7%
General Administration	18,649,918		0.8%
School Administration	188,403,907		8.2%
Central Administration	56,046,556		2.4%
Operation & Maintenance of Plant	267,385,636		11.7%
Student Transportation	97,123,581		4.2%
Capital Outlay	500,000		0.0%
Total Undistributed Expenditures		745,641,535	32.4%
Interfund Transfers Out		4,380,000	0.2%
Ending Fund Balance - Reserved		5,000,000	0.2%
Ending Fund Balance - Designated		76,560,000	3.3%
Ending Fund Balance - Unreserved		20,440,000	0.9%
Total Application of Funds		\$ 2,299,850,000	100.0%

⁽¹⁾ Includes state Class Size Reduction supplemental funds

GENERAL OPERATING FUND - MAJOR EXPENDITURE AREAS

For Fiscal Years 2005-06 Through 2009-10

Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated Actual 2008-09	Amended Final Budget 2009-10	% CHANGE
Salaries and benefits:						
Licensed salaries	\$ 706,967,921	\$ 769,183,469	\$ 839,787,494	\$ 890,111,566	\$ 898,718,820	1.0%
Licensed benefits	225,790,807	268,444,439	283,694,642	307,723,022	324,253,650	5.4%
Total licensed staff	932,758,728	1,037,327,908	1,123,482,136	1,197,834,588	1,222,972,470	2.1%
Support salaries	243,134,503	277,360,840	309,629,282	309,509,975	312,502,895	1.0%
Support benefits	77,652,089	90,279,051	119,351,192	130,164,505	137,156,835	5.4%
Total support staff	320,786,592	367,639,891	428,980,474	439,674,480	449,659,730	2.3%
Administrative salaries	88,220,957	97,793,302	104,162,965	111,385,930	112,463,017	1.0%
Administrative benefits	28,175,933	31,831,049	31,298,055	34,133,683	35,967,316	5.4%
Total administrative staff	116,396,890	129,624,351	135,461,020	145,519,613	148,430,333	2.0%
Police salaries	8,016,282	9,862,435	10,352,098	10,826,528	10,931,219	1.0%
Police benefits	2,560,233	3,177,606	4,309,360	4,699,791	4,952,260	5.4%
Total police staff	10,576,515	12,940,041	14,661,458	15,526,319	15,883,479	2.3%
Total salaries and benefits	1,380,518,725	1,547,832,191	1,702,585,088	1,798,555,000	1,836,946,012	2.1%
Purchased services:						
Instructional materials	72,261,419	74,964,507	76,860,656	62,635,000	65,783,435	5.0%
Transportation	33,596,482	20,039,309	14,018,630	14,830,000	10,611,253	(28.4)%
Utilities, postage, property liability	58,810,295	74,009,818	87,083,920	85,800,000	90,361,392	5.3%
Other expenditures	95,739,319	78,793,151	97,867,902	77,805,000	65,626,134	(15.7)%
Capital outlay	15,141,048	8,083,571	6,478,356	21,220,000	14,496,774	(31.7)%
Debt service	7,786,050	7,740,300	-	-	-	0.0%
Total expenditures	\$1,663,853,338	\$1,811,462,847	\$1,984,894,552	\$2,060,845,000	\$2,083,825,000	1.1%
Expenditures per student	\$ 5,711	\$ 5,987	\$ 6,648	\$ 6,851	\$ 6,873	0.3%

The district currently has 16,825.34 FTE licensed employees, 8,197.81 FTE support staff/police positions, and 1,195.42 FTE administrator positions budgeted within the General Operating Fund. The distribution of these employees in district positions is as follows:

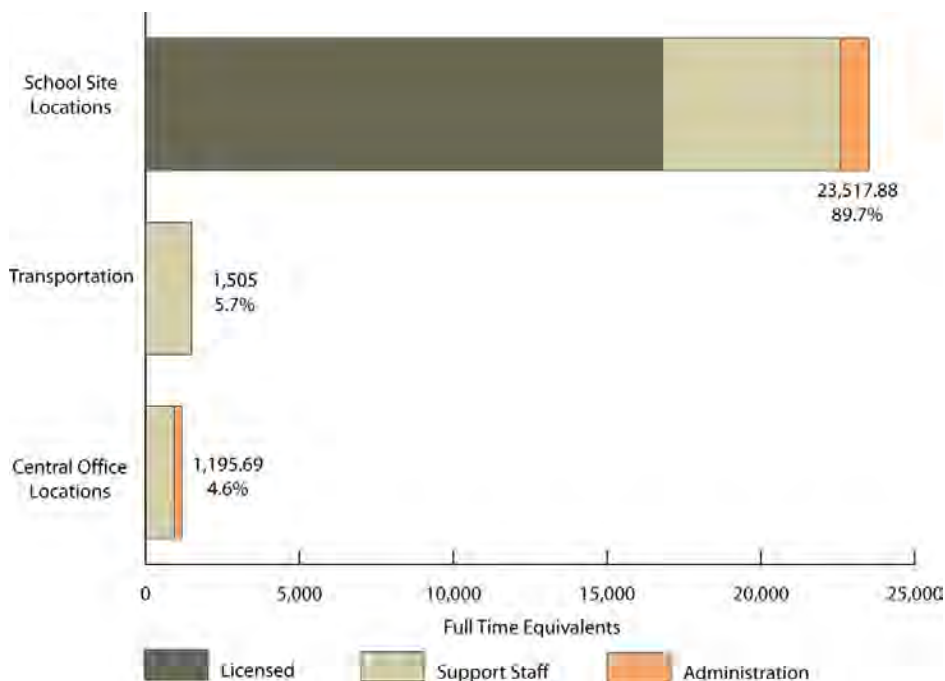
GENERAL OPERATING FUND - FULL TIME EQUIVALENT EMPLOYEES

Fiscal Year 2009-10

Description	Licensed	Employees Support/Police ¹	Administration	Total Employees	Percent
School Locations:					
Instructional Classroom	15,324.34	1,522.84	-	16,847.18	64.3%
Media, Counseling, and Health Services	1,484.50	272.71	27.50	1,784.71	6.8%
School Administration	-	1,429.96	881.00	2,310.96	8.8%
Custodial and Maintenance	-	2,556.03	19.00	2,575.03	9.8%
Total School Locations	16,808.84	5,781.54	927.50	23,517.88	89.7%
Classroom Support:					
Driver and Bus Maintenance Personnel	-	1,498.00	7.00	1,505.00	5.7%
Central Office Locations:					
Instructional Support and Administration	-	353.80	91.27	445.07	1.7%
Maintenance, Personnel, and Business Services	16.00	493.59	110.20	619.79	2.4%
Superintendent and Staff	0.50	70.88	59.45	130.83	0.5%
Total Central Office Locations	16.50	918.27	260.92	1,195.69	4.6%
Grand Total	16,825.34	8,197.81	1,195.42	26,218.57	100.0%

(1) F.T.E. reflects 9-, 10-, 11-month support staff as percentages of full F.T.E.'s. See conversion table in the Explanation of the expenditures of the Operating Budget.

GENERAL OPERATING FUND - STAFFING DISTRIBUTION
Fiscal Year 2009-10



GENERAL OPERATING FUND - COSTS PER PUPIL (WEIGHTED ENROLLMENT)
For Fiscal Years 2005-06 Through 2009-10

	Actual	Actual	Actual	Estimated	Amended	2008-09 vs. 2009-10	
Description	2005-06	2006-07	2007-08	2008-09	Final Budget	\$ Change	% Change
Instructional Expenditures:							
Regular Instructional	\$2,871.07	\$3,003.23	\$3,232.15	\$3,198.84	\$3,243.77	\$44.93	1.4%
Special Instructional	802.88	869.73	944.81	1,304.40	1,094.03	59.63	5.8%
Vocational Instructional	27.15	26.84	27.08	29.37	38.13	8.76	29.8%
Other Instructional	33.06	36.87	36.33	32.58	37.87	5.29	16.2%
Total Instructional	3,734.16	3,936.67	4,240.37	4,295.19	4,413.80	118.61	2.8%
Undistributed Expenditures:							
Student Support	198.96	215.43	230.87	244.97	257.82	12.85	5.3%
Instructional Staff Support	78.68	76.16	102.34	119.71	129.84	10.13	8.5%
General Administration	67.48	82.61	95.98	86.85	61.51	(25.34)	(29.2)%
School Administration	526.00	552.11	585.14	630.38	621.42	(8.96)	(1.4)%
Central Administration	198.75	209.28	235.36	202.18	184.86	(17.32)	(8.6)%
Operation & Maintenance of Plant	687.07	752.83	826.78	844.98	881.93	36.95	4.4%
Student Transportation	331.36	314.06	331.42	424.91	320.35	(104.56)	(24.6)%
Capital Outlay	53.72	27.64	0.16	1.66	1.65	(0.01)	(0.6)%
Debt Service	27.63	26.46	-	-	-	-	-
Total Undistributed	2,169.65	2,256.58	2,408.05	2,555.64	2,459.38	(96.26)	(3.8)%
Total Expenditures Per Student	\$5,903.81	\$6,193.25	\$6,648.42	\$6,850.83	\$6,873.18	\$22.35	0.3%
Total Weighted Enrollment ¹	281,827.2	292,489.6	298,551.6	300,816.6	303,182.0	2,365.4	0.8%
Total Expenditures	\$1,663,853,338	\$1,811,462,847	\$1,984,894,552	\$2,060,845,000	\$2,083,825,000	\$22,980,000	1.1%

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada.

The following pages include an explanation for the functions and commitment items found in the General Operating Fund Budget and the General Operating Fund Budget by Operating Unit listed in Division order.

DESCRIPTION OF FUNCTIONS

This dimension is used to describe the functional activity for which a service or material object is acquired. The functions are classified into five areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into sub-functions.

FUNCTION	DESCRIPTION
INSTRUCTIONAL SERVICES	
1000	Instructional Services. This function includes the activities dealing directly with the interaction between teachers and students. These expenditures can be identified as being directly related to instruction of students in a learning situation. Teacher salaries, teacher assistant salaries, purchased services essential to the subject taught, and equipment, furniture, and supplies directly related to instruction are examples of the expenditures that are included.
SUPPORT SERVICES	
2100	Student Support Services. This function accounts for activities designed to assess and improve the well-being of students and to supplement the teaching process. The costs necessary to manage and provide guidance, health, psychological, and nursing services, in addition to assessing and testing students with respect to career and educational opportunities, are recorded here. Salaries and benefits of personnel, purchased services, office supplies, and equipment are examples of included cost items.
2200	Instructional Staff Support Services. This function accounts for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. It includes responsibilities in such areas as curriculum supervision, in-service education for professional personnel, and supplies and equipment to support the instructional program. This function also embraces the preparation, maintenance, and distribution of library and media resources used to support instruction.
2300	General Administration Support Services. This function covers those activities concerned with establishing and administering policy essential for the operations of the entire district. It includes responsibilities in such areas as the Board of School Trustees and the offices of the superintendent and region superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
2400	School Administration Support Services. This function covers those activities which have the purpose of directing, managing, and supervising a school. It includes the principal, assistant principal, dean, and other administrative and clerical staff. Costs necessary to provide personnel, purchased services, supplies and equipment to manage and operate a school are classified in this function.
2500	Central Administration Support Services. This function covers those activities that support administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Costs include staff salaries, purchased services, supplies, and equipment to support these activities.
2600	Operation and Maintenance of Plant Services. This function accounts for those activities concerned with keeping the physical plant open, comfortable, and safe for use, and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2700	Student Transportation Services. This function covers the costs of conveying students to and from school as directed by state and federal law. This includes transportation between home and school as well as trips to school-related activities. Costs related to the operation, service, and maintenance of vehicles used to transport students are classified in this function.
2900	Other Student Support Services. This function covers all other support services not classified elsewhere.

DESCRIPTION OF FUNCTIONS - CONTINUED

FUNCTION DESCRIPTION

OPERATION OF NON-INSTRUCTIONAL SERVICES

3100 **Child Nutrition Services.** This function encompasses those activities which have as their purpose the management of the food services program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.

FACILITIES ACQUISITION AND CONSTRUCTION

4100 **Land Acquisition Services.** This function records activities concerned with initially acquiring and improving land.

4200 **Land Improvement Services.** This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.

4300 **Architectural and Engineering Services.** This function records activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the district's property.

4500 **Building Acquisition and Construction Services.** This function records activities concerned with buying or constructing buildings.

4600 **Site Improvement Services.** This function records activities concerned with making non-permanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

4700 **Building Improvement Services.** This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.

4900 **Other Facilities Acquisition and Construction Services.** This function records activities that cannot be classified above.

DEBT SERVICE

5000 **Debt Service.** This function records activities related to servicing the long-term debt of the district, including payments of principal, interest, and other debt issuance costs.

DESCRIPTION OF COMMITMENT ITEMS (OBJECTS)

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are 11 major categories used by the district to identify objects.

5116 Personnel Services Salaries - Licensed Staff

Amounts paid to licensed employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

5117 Personnel Services Salaries – Support Staff

Amounts paid to support staff employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.



DESCRIPTION OF COMMITMENT ITEMS (OBJECTS) - CONTINUED

5118	Personnel Services Salaries – Administrative Staff	
		Amounts paid to the administrative category of employees in the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5210-5295	Employee Benefits	
		Amounts paid by the district on behalf of employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of personnel services. These payments include those to the Public Employees' Retirement System, Federal Insurance Contributions Act (FICA), State Unemployment Insurance, Group Insurance, Workers' Compensation, and Medicare.
5300	Professional and Technical Services	
		Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
5400	Purchased Property Services	
		Services purchased to operate, repair, maintain, and rent property owned and/or used by the district. These services are performed by persons other than district employees. These include water, sewer, and disposal services.
5500	Other Purchased Services	
		Amounts paid for services rendered by organizations or personnel not on the payroll of the district other than professional and technical services or property services. These include insurance (other than employee benefits), telephone, advertising, and tuition.
5600	Supplies	
		Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include gas (heat), electricity, gasoline, books and periodicals, and audiovisual materials.
5700	Property/Equipment	
		Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, and replacement of equipment.
5800	Other Expenses	
		Amounts paid for goods and services not otherwise classified in preceding categories.
5900	Other Uses of Funds	
		This series of codes is used to classify transactions which are not properly recorded as expenditures to the district but require budgetary or accounting control. These include redemption of principal on long-term debt or fund transfers.



BUDGET COST CENTER GROUPS WITHIN DIVISIONS

Fiscal Year 2009-10

Cost Center Groups**Cost Center Groups****BOARD OF SCHOOL TRUSTEES & SUPERINTENDENT COST CENTER GROUPS**

002	Board of School Trustees		
001	Superintendent		
003	Office of the General Counsel	055	Assessment and Accountability
005	Development and Innovation	121	Testing and Assessment
007	Diversity and Affirmative Action	008	Office Of Government Affairs
053	Internal Audit	012	Communications Office
156	School Police and Security	133	Community and Government Relations
657	Campus Security Systems	145	School-Community Partnership Program

INSTRUCTION COST CENTER GROUPS

100	Deputy Superintendent - Instruction		
103	Area Service Center 1	580	Superintendent's Schools Division
106	Area Service Center 2	049	Edison Partnership Schools
105	Area Service Center 3	114	Moapa Valley School Farm & Nursery
102	Area Service Center 4		

STUDENT SUPPORT SERVICES DIVISION COST CENTER GROUPS

135	Deputy Superintendent - Student Services	137	Grants Development and Administration
044	Special Education Services	164	Academic Support and Community Services
122	English Language Learners Programs	663	Special Education Extended School Year
130	School Based Special Education Services	842	Homebound Services

EDUCATION SERVICES DIVISION COST CENTER GROUPS

151	Associate Superintendent - Education Services		
128	Education Services	792	South Behavior Junior/Senior High School
152	Alternative Programs For Rural Schools	844	Child Haven Juvenile Home
220	Biltmore Continuation Junior/Senior High School	877	Burk Horizon/Southwest Sunset
439	Peterson Behavior Junior/Senior High School	878	Global Community High School
664	Alternative Education Summer School	879	Academy For Individualized Study
720	Southwest Behavior Junior/Senior High School	880	Washington Continuation Junior High
773	Jeffrey Behavior Junior/Senior High School	888	Cowan Behavior Junior/Senior High School

BUDGET COST CENTER GROUPS WITHIN DIVISIONS - CONTINUED

Cost Center Groups

Cost Center Groups

CURRICULUM & PROFESSIONAL DEVELOPMENT DIVISION COST CENTER GROUPS

110	Curriculum and Professional Development	116	Secondary Fine Arts
111	Student Activities	119	Orchestra Program
112	Interscholastic Athletics	662	Secondary Summer School
113	Career and Technical Education		

FINANCE AND OPERATIONS DIVISION COST CENTER GROUPS

050	Deputy Superintendent/Chief Financial Officer	011	Graphic Arts Center
006	Employee - Management Relations	070	Purchasing and Warehousing
593	Demographics, Zoning, and GIS	767	Risk Management Department
052	Budget Department	650	Facilities and Bond Fund Financial Management
060	Accounting Department	026	Real Property Management
091	Transportation Department	953	Food Services Department

FACILITIES DIVISION COST CENTER GROUPS

020	Associate Superintendent - Facilities	025	Landscaping and Grounds
021	Energy Conservation	029	Environmental Compliance
023	Maintenance Department	587	Administrative Manager
024	Operations Department		

HUMAN RESOURCES DIVISION COST CENTER GROUPS

031	Chief Human Resources Officer	042	Elementary Licensed Personnel
032	Support Staff Personnel Services	043	Secondary Licensed Personnel
033	Administrator & Teacher Development	046	School-based Support Personnel
036	Support Staff Training		
040	Admin Personnel and School Site Administrators		

TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION COST CENTER GROUPS

056	Technology and Information Systems Services	058	Central Information Services
054	Networking Services	063	Technical Resources
057	User Support Services	190	Telecommunications Services

VEGAS PBS COST CENTER GROUPS

140	Vegas PBS	603	Distance Learning
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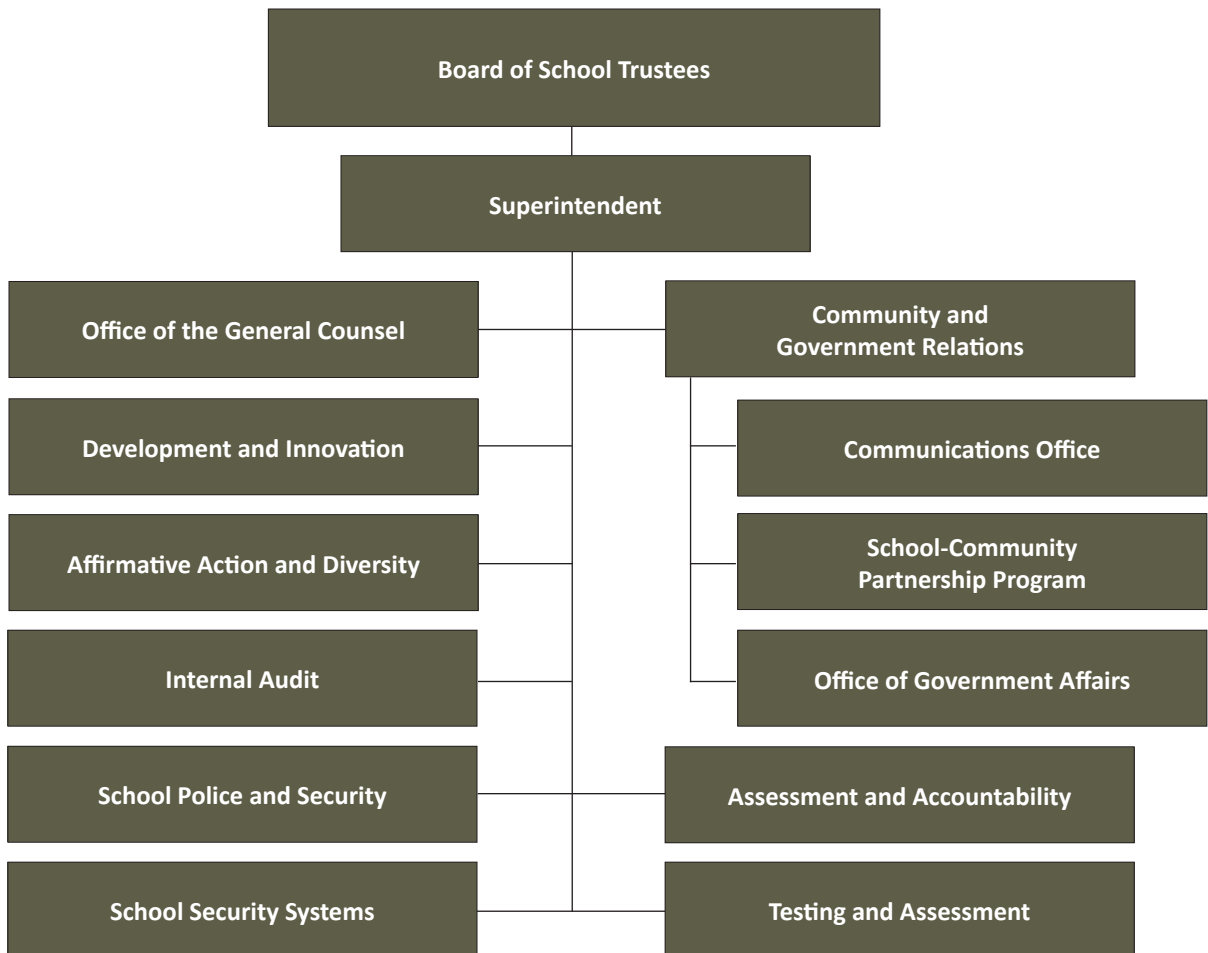
BOARD OF SCHOOL TRUSTEES

Cost Center Groups
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BOARD OF SCHOOL TRUSTEES

Services:

The Board of School Trustees (the Board), Cost Center Group 002, as authorized by Chapter 386 of the Nevada Revised Statutes, is comprised of seven members, each elected to four-year terms and representing a different geographic region of Clark County. The Board elects a president, vice president, and clerk annually from among its members and currently schedules two regular meetings per month, as well as special meetings as needed. The Board adopted a governance method that allows the Board to focus its policies on issues that direct the overall goals of the district or the vision of public education in the County.

The Board has set a vision that directs the superintendent to ensure that students will have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy. In addition to setting the vision, there is an ongoing, rigorous monitoring system in place and an annual formal evaluation of the superintendent and the district.



Throughout the year, trustees link with the community by conducting Community Linkage meetings to gather input on their educational goals. Additionally, each trustee hosts a Parent Advisory Committee (PAC), or Community Education Advisory Board (CEAB) meeting that promotes communication between parents, trustees, and the community as a whole.

The Board is dedicated to providing the leadership necessary for students to accomplish their education goals and securing financial resources for the district to ensure student success is an ongoing priority.

The budget includes salaries for staff, regular operational expenses for the department, and compensation for the trustees.

Fiscal Year 2008-09 Accomplishments:

- Hosted four "School Matters" shows on Vegas PBS with topics that included discussion on students returning back to school from summer break and budget cuts
- Initiated 'live' webcasting of Regular Board Meetings
- Recipient of the Nevada Association of School Boards School Board of the Year award

Fiscal Year 2009-10 Objectives:

- Implementation of the Board's Strategic Planning Goals and Objectives
- Continue to enhance function of the Audit Committee
- Continue to use Community Linkage meetings as well as the Board's call-in show "School Matters" on Vegas PBS as a public outreach too

BOARD OF SCHOOL TRUSTEES ALLOCATIONS

For Fiscal Years 2007-08 Through 2009-10

DESCRIPTION	2007-08 ACTUALS		2008-09 AMENDED BUDGET		2009-10 FINAL BUDGET		2008-09 vs. 2009-10	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	1.00	\$ 71,538	1.00	\$ 82,064	1.00	\$ 89,836	\$ 7,772	9.5%
Support Staff	6.00	318,453	6.00	334,893	4.00	270,394	(64,499)	(19.3)%
Benefits	-	120,157	-	125,708	-	103,219	(22,489)	(17.9)%
Purchased Services	-	78,543	-	130,800	-	135,640	4,840	3.7%
Supplies	-	28,497	-	39,900	-	39,900	-	-%
Other	-	28,442	-	42,000	-	28,560	(13,440)	(32.0)%
TOTAL	7.00	\$645,630	7.00	\$755,365	5.00	\$667,549	\$(87,816)	(11.6)%

Mission Statement

To create an environment where students, parents, educators, and the community foster achievement.

Services:

Office of the Superintendent, Cost Center Group 001, The Superintendent is the Chief Executive Officer of the district and is appointed by the Board of School Trustees. In turn, the Deputy Superintendent of Instruction, Chief Financial Officer, and specific divisions and departments such as the Office of the Chief of Staff, Office of the General Counsel, Diversity and Affirmative Action Office, Chief of School Police, and Community and Government Relations report to and are evaluated by the Superintendent who is responsible for implementing the Board's policies and directions.



The Superintendent's office serves all areas of the district, which includes all of Clark County and encompasses an area of 8,012 square miles. With over 311,000 students, 37,000 full-time, part-time, temporary, and substitute employees, and 353 schools, the district is the fifth-largest school district in the United States. Student enrollment in the 2009-10 school year may increase by over 2,000 students.

Superintendent

Fiscal Year 2008-09 Accomplishments:

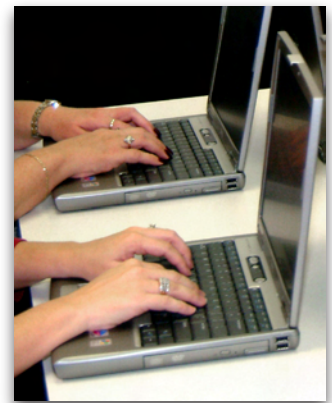
- The only urban district in the nation to make AYP under the federal No Child Left Behind guidelines, and the only large district to achieve AYP two years in a row
- Middle schools made significant gains in the percentage of proficient students in the areas of math, reading, and science
- Graduation rate continues to improve (2.1% higher than last year)
- Increased the number of students taking AP courses; the number of students taking AP exams; increased the first-time pass rate on the High School Proficiency Exam reading and science exams; and increased SAT participation
- Annual district-wide survey results of parents, students, and staff are very favorable in many key areas. Questions were broadly categorized under the elements of the CAP initiative – Climate, Academics, and Participation. All three survey populations showed increased satisfaction in the following areas:
 1. Climate: safe environment; clean environment; fair treatment of students; enthusiasm/excitement for learning; responsible citizenship
 2. Academics: high academic expectations; emphasis on reading, writing, math; opportunities to study other subjects
 3. Participation: shared decision making; staff accessibility for parents and students; welcome at schools
- Expanded the school empowerment program from 14 schools to 17
- Continued to oversee and refine the Quality Assurance Framework indicators to ensure direct alignment to the Ends statements in accordance with Board Policy Governance

Fiscal Year 2009-10 Objectives:

- Assist state policymakers, the Board, and staff to adapt to potential budget revenue shortfalls, as necessary, while protecting the district's core mission to educate students
- Emphasize and enhance the CAP initiative throughout the 2009-10 year as a component of a larger strategy to reduce the dropout rate and increase the quality and number of high school graduates
- Apply the Quality Assurance Framework indicators in direct alignment to the Ends statements in accordance with Board Policy Governance at the school, area, and district levels
- Expand local, state, and national partnerships to promote collaboration for education
- Continue to work toward expansion of the school empowerment program
- Successful implementation of the area re-organization prepared for the 2009-10 school year
- Expand the ISO 9001:2000 program until all operational areas have been certified by the requirements
- Continue to assess the need for a possible bond election in November 2010, and initiate advocacy efforts with the Board, community groups, business leaders, and district staff as necessary

Office of the General Counsel, Cost Center Group 003, provides advice and representation on all legal matters, including personal injury cases, employment and civil rights litigation, grievances and arbitrations with the various labor organizations which represent district employees, workers' compensation claims and appeals, public purchasing, contracting and construction, real property acquisition and use, public records and meeting laws, interlocal agreements, business contracts, ethics in government, special education and due process hearings, student activities and disciplinary matters, administrative inquiries, and education law.

When demands for legal services exceed in-house capability, the district contracts for additional legal services. Purchased services expenditures reflect those amounts reserved for contracted litigation support when it is impractical for in-house counsel to provide representation.



Office of the General Counsel

Fiscal Year 2008-09 Accomplishments:

- Represented the district in grievance hearings, arbitrations, student expulsions, administrative tribunals regarding workers' compensation, employee management relations, and litigation in federal and state courts
- Provided advice regarding legislative affairs, including review of all proposed legislation, and drafted legislation
- Provided daily advice regarding public purchasing, construction contracting, and commercial activities for the district
- Provided daily advice to schools regarding education law issues, i.e., attendance, discipline, child custody, FERPA, Office of Civil Rights inquiries, and special education
- Attended Board meetings and provided advice regarding Nevada's Open Meeting Law
- Prosecuted claims on behalf of the district and recovered in excess of \$185,000 in funds and services

Fiscal Year 2009-10 Objectives:

- Maximize participation in district operational and employment planning to anticipate legal issues, thereby reducing the need for reactive legal services
- Decrease the cost of outside legal resources by maximizing in-house counsel participation in legal proceedings
- Maximize preventive law programs and inform administration regarding new legal developments
- Maximize financial recoveries by aggressively pursuing affirmative claims and subrogation against responsible parties
- Minimize the financial impact of claims and litigation against the district

Development and Innovation Department, Cost Center Group 005, through partnership with the Public Education Foundation, provides support through public and private sector funding for projects and initiatives that produce measurable outcomes and improved results and can be identified and documented as best practices. The Department, in collaboration with the Public Education Foundation, provides district administrators and teachers with the opportunity to test new ideas, forge strategic alliances, and establish pilot programs that encourage the highest standard of performance.



Development and Innovation Department

Fiscal Year 2008-09 Accomplishments:

- Implemented the Toyota Family Literacy program at three elementary schools
- Implemented the service-learning program, We R Community, at four high schools
- Increased the offerings available at the Teacher EXCHANGE™ and implemented online shopping
- Expanded the scholarship program

Fiscal Year 2009-10 Objectives:

- Significantly expand the We R Community program
- Target programs focused on closing the achievement gap
- Expand the Teacher EXCHANGE™ program
- Pursue public/private resources to support best practices, innovation, and effective research and development activities

Development and Innovation Department

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
New book distributed to students	90,000	103,000	110,000
Scholarships awarded	\$661,750	\$826,800	\$837,211

Affirmative Action and Diversity, Cost Center Group 007, is the office charged with the responsibility of handling complaints and issues related to the enforcement of Title VI and Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Section 504 of the Rehabilitation Act of 1973, and Title IX of the Education Amendment of 1972. Specifically, the Office investigates complaints and inquiries from district staff and employment applicants who feel discriminated against in the areas of race, color, creed, sex (including harassment), marital status, national or ethnic origin, age (40 and over), and disability. In addition, a number of reports are compiled and issued relative to the age, sex, race, and ethnic composition of the district workforce to include unified administration, licensed personnel, and support staff. The Office also annually prepares and distributes a detailed report on student enrollment by race, sex, and ethnicity. Lastly, the Office also monitors all district activities relevant to maintaining a workforce that reflects the cultural diversity makeup of the community served.



Affirmative Action and Diversity

Fiscal Year 2008-09 Accomplishments:

- Processed 15 formal employee/applicant complaints filed with the Nevada Equal Rights Commissions
- Processed 20 formal employee/applicant complaints filed with the Equal Employment Opportunity Commissions
- Investigated and made decisions on 93 requests for reasonable accommodations made by disabled/injured employees for accommodations under the Americans with Disabilities Act
- Investigated and brought resolution to 72 internal employee complaints/inquiries filed with the Office of Diversity and Affirmative Action Programs, running the gamut from sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.

Fiscal Year 2009-10 Objectives:

- Continue to process to employee/applicant complaints filed with the Nevada Equal Rights Commission
- Continue to process to employee/applicant complaints filed with the Equal Employment Opportunity Commission
- Continue to investigate and make decisions on disabled/injured employees' requests for reasonable accommodations under the Americans with Disabilities Act
- Continue to investigate and bring resolution to internal complaints/inquiries filed with the Office of Diversity and Affirmative Action Programs (e.g., sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.)
- Prepare and issue major annual reports analyzing the status of student enrollment and district employee workforce

Affirmative Action and Diversity

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of cases filed (all categories)	277	275	300
Number of cases closed/resolved	255	237	275

Internal Audit Department, Cost Center Group 053, provides assurances to administration and the Board of School Trustees that the district's operations and functions are adequately controlled, effective, efficient, and being carried out in accordance with applicable policies, plans, and regulations. The Department makes recommendations for improvement and provides impetus to administration to correct any weaknesses and discrepancies revealed by its examinations. The Department performs audits in accordance with an audit plan approved by the Chief of Staff, with such plans and general results of audits being periodically reviewed by the Superintendent or his designee, and the Audit Committee of the Board of School Trustees. The plan includes audits of any district related activities.

Internal Audit Department

Fiscal Year 2008-09 Accomplishments:

- Conducted 115 school audits, 13 gate receipt audits, and 11 operational or construction-related audits, as well as responded to numerous requests for audits
- Participated in training sessions for school administrators, bankers, and office managers; provided advice for the combined School Banking Manual; and, participated in a team to improve procedures to ensure employees with banking responsibilities are thoroughly trained and certified where required
- Evaluated eight charter school's financial compliance of state requirements and provided requested support to charter schools, as part of the district's charter school evaluation team
- Provided three UNLV student interns with practical on-the-job internal audit experience

Fiscal Year 2009-10 Objectives:

- Conduct over 100 school audits, 10 gate receipts audits, and 7 operational or construction-related audits
- Respond to requests for audits as resources allow
- Participate in training administrators and school bankers as requested
- Continue to assist management to improve overall school audit results
- Coordinate and participate in the ISO quality management system auditor trainings and process audits
- Evaluate charter schools as part of the charter school evaluation team
- Provide UNLV student interns with practical on-the-job internal audit experience

Internal Audit Department

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
School Audit Reports	144	96	115
Construction/Department Audits/Follow-ups	10	11	11
Gate Receipt Audits	16	11	13

Assessment and Accountability, Cost Center Group 055, includes the departments of Accountability, Instructional Data Services, and Student Data Services. Accountability performs certain functions mandated by the legislature including the direction of production and dissemination of the district and school accountability reports.

Instructional Data Services (IDS) provides direction for the support and implementation of the district-wide Instructional Data Management System (IDMS) including the support for technical issues, development and delivery of training, creation of support materials, oversight for data collection and verification, and assistance in the development of the Interim Assessment Program.

Student Data Services (SDS) provides ongoing supervision of the district's enrollment and attendance systems to assure accuracy of enrollment counts, which are required to obtain state funding and Federal Impact Aid. In addition to reporting for financial reasons, this department provides student-related information for dropout and demographic reports, monitors the enrollment and attendance for non-resident students, and assists school registrars and attendance clerks in managing their site-level student accounting responsibilities.

Testing and Assessment, Cost Center Group 121, is responsible for administering, scoring, and reporting results for all district-wide testing programs, including those mandated by the State of Nevada and those required by the district. The Department works in concert with Curriculum and Professional Development (CPD) to provide training to administrators regarding making data-driven decisions.

Research and School Improvement (RSI) assists in the training of staff for the development and submission of school improvement plans and the district school improvement plan in support of the implementation of best practices and the assurance of increased student achievement. It provides the legislated technical assistance to regions and schools through data gathering and analysis focusing on increasing student achievement, lowering the dropout rate, and increasing the graduation rate.

Assessment and Accountability

Fiscal Year 2008-09 Accomplishments:

- Increased the usage of the IDMS components of online testing and on-site scanning by over 10%
- Tracked and resolved more than 90% of HelpDesk calls and/or HelpDesk emails within 24 business hours
- Conducted more than 24 professional development sessions and created related materials on the use of IDMS
- Generated 90% of the identified Interim Assessment reports within five business days of data uploads into IDMS for schools, region superintendents, and the Superintendent
- Implemented and evaluated training for test coordinators in the administration of the Interim Assessment Program
- Revised, implemented, and evaluated training for teachers and administrators in Structured Teacher Planning Time

Fiscal Year 2009-10 Objectives:

- Generate 95% of the identified Interim Assessment reports on the average within 5 business days of data uploads into IDMS for administrators, site testing coordinators, and area administrators, as documented by e-mailed assessment reports
- Track HelpDesk e-mails and resolve 95% of them on the average within 24 business hours, as documented by the IDS Problem and Logged Issues Conferences and tracking records
- Conduct 24 professional development sessions and create related materials on navigating through and generating reports within IDMS, as documented by Pathlore training and supplemental training documents
- Implement and evaluate training for test coordinators in the administration of the current Interim Assessment Program

Assessment and Accountability

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of Surveys Evaluated	94,122	128,209	139,934
District/School Improvement Plan Submitted	263	342	347
Staff Trained in School Improvement Process	12,982	14,011	14,457
Accountability Plans Submitted	323	326	344
Instructional DMS HelpDesk	2,033	1,039	2,373
Participants Trained in IDMS	1,972	3,043	1,572
Student Transcript Requests Processed	30,076	59,635	48,069
Confidential Record Requests Processed	7,731	17,231	15,039
SASI Corrections for School Users	57,500	134,289	135,016

School Police and Security, Cost Center Group 156, consists of a full service police department and a security services department. The Department includes security specialists, dispatchers, security systems, emergency management, commissioned police officers, computer forensic investigators, criminal investigations, sergeants, lieutenants, captains, and a chief. The services provided by the Department include: patrol (both campus and vehicle based), investigative, communications, evidence/records, training, crime prevention (including a Gang Advisory Team), crime scene response, and emergency response.

The mission of the Department is to provide a safe, secure, and nurturing learning environment, which is conducive to education. This includes the maintenance of law and order with respect for the constitutional rights of all. It supports the implementation of the district's educational program by providing optimal service and support to meet the collective needs of our students, our employees, and our community.

The goals of the Department are: to provide a safe environment for students and staff; to preserve the law, protect life and property, and to enforce federal laws, statutes of the state and ordinances of the county and cities that the department is required by law or policy to enforce; to coordinate with school/community members in the mutual effort to provide a safe, comfortable school/community environment; to work cooperatively with local law enforcement, social organizations, community-based programs, and district-based programs to provide quality police and safety-related services to staff and students.



School Police and Security

Fiscal Year 2008-09 Accomplishments:

- Completion of the Security Systems Department re-organization, formerly known as "Intrusion Detection and Repair"
- Completion of the Dispatch Center migration from the Nedra Joyce building to new headquarters
- Completion of the Emergency Operations Center (EOC)
- Expanded visibility by increasing visitations to regional superintendents, district administrators, school principals, community meetings, inter-agencies, and school event/visitations
- Successfully recruited police officers to fill vacancies. As a result, the Department is now able to meet minimal shift-coverage requirements and has eliminated the need to assign overtime

Fiscal Year 2009-10 Objectives:

- Continue to work with facilities and the student threat evaluation & crisis response to complete the reorganization of the district's emergency management program
- Continue to provide services to the newly restructured area service centers to include enforcement, prevention, intervention activities, and support of athletic and co-curricular overtime events, in addition to continuing to provide crime prevention programs including, but not limited to safe exits, gang awareness, broad-based crime prevention presentations, and the Look-Out Kids About Safety Coalition.
- Continue to monitor overtime activity in order to comply with Regulation R-4293
- Continue the self-assessment/General Orders manual revisions phase in pursuit of becoming an accredited Commission on Accreditation for Law Enforcement Agency (CALEA)
- Continue to work effectively with local law enforcement authorities to meet the needs of the community

School Police and Security

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of Officers	150	152	173
Number of Calls for Service	60,695	99,210	70,392
Number of Alarm Activations	2,604,952	2,555,788	2,681,625
Number of Reports	13,578	8,818	8,180

SUPERINTENDENT, AFFIRMATIVE ACTION AND DIVERSITY, LEGAL DEPARTMENT, SCHOOL POLICE AND SECURITY, TESTING AND ASSESSMENT, FOUNDATION SUPPORT, AND INTERNAL AUDIT ALLOCATIONS

For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	40.89	\$ 4,235,385	44.10	\$ 4,726,929	43.57	\$ 4,677,243	\$ (49,686)	(1.1)%
Licensed	2.00	286,358	3.00	311,479	3.00	291,852	(19,627)	(6.3)%
Support Staff	248.38	15,023,579	280.94	15,706,906	273.88	15,637,703	(69,203)	(0.4)%
Benefits	-	5,770,624	-	7,973,637	-	8,313,587	339,950	4.3 %
Purchased Services	-	3,448,907	-	4,239,416	-	3,724,567	(514,849)	(12.1)%
Supplies	-	2,213,100	-	2,215,986	-	1,801,134	(414,852)	(18.7)%
Other	-	85,791	-	51,137	-	41,091	(10,046)	(19.6)%
TOTAL	291.27	\$31,063,744	328.04	\$35,225,490	320.45	\$34,487,177	\$ (738,313)	(2.1)%

COMMUNITY AND GOVERNMENT RELATIONS

Mission Statement

Community and Government Relations supports student achievement by developing productive relationships in the community, engaging and involving the public, and effectively communicating accurate and essential information to all audiences.

Services:

The Department is comprised of five offices, each providing a valuable service in support of the district's mission.

Office of Community and Government Relations, Cost Center Group 133, works with various audiences to garner support for education. The Office works with the business community to maintain positive relationships and enlist support of district goals. It also interacts with local, state, and federal elected officials and associated offices to ensure the coordination of policies, legislation, and funding in a manner that benefits students, parents the district, and the general public.

Communications Office, Cost Center Group 012, facilitates internal and external communication programs for the district. The Office serves students, families, district departments, staff, businesses, other local agencies, and the community by overseeing or assisting departments with communication efforts such as special events, informational programs, district-wide newsletters and mailings, fast facts reference materials, district highlights posted online, and media relations with local, state and national print and broadcast outlets.

School-Community Partnership Program, Cost Center Group 145, coordinates efforts of the business community to support, complement, and supplement the curriculum of the district. The Office is guided by the Partnership Advisory Council, made up of business leaders in the community, whose mission is "To connect business and community resources with school resources to enrich the educational experience and increase student achievement." More than 700 business and community agencies are involved in providing partnership experiences for students.



Office of Government Affairs, Cost Center Group 008, represents the district in matters concerning the legislature, the Legislative Counsel Bureau, the Nevada State Board of Education, and the Nevada Department of Education. The Office helps develop legislative priorities and prepare bill draft requests; represents the district at legislative hearings; lobbies during the legislative session; meets with legislators during the interim to assist with the education-related concerns of their constituents; organizes and assists with the district's legislative roundtables; assists legislators in developing ideas that will benefit the district; and serves as a district contact on various issues.

Office of Parent Services is responsible for developing, coordinating, and implementing internal and external programs that focus on increasing parent involvement and student academic achievement. The purpose of the Office is to increase the engagement of parents through identifying, creating, and fostering opportunities for two-way, meaningful communication with parents, students, community partners, and staff.

Community and Government Relations

FY 2008-09 Accomplishments:

- Successfully represented the district in the 75th Session of the Nevada State Legislature
- Coordinated the district-wide strategic planning process as required by the 2006 MGT audit
- Facilitated the resolution of approximately 120 public concerns and implemented new school name policy
- Implemented online video messages that featured the superintendent addressing important topics such as budget cuts
- Executed new comprehensive communication campaigns that supported the district-wide introduction of ParentLink, the new immunization requirement for seventh-grade students, the online application of the annual parent survey
- Published new School-Community Partnership Program newsletter, expanded media campaign to include radio public service announcements, recognized contributions through media publications and award opportunities
- Coordinated the first Family Enrichment Day in collaboration with three region offices and community partners

Fiscal Year 2009-10 Objectives:

- Focus on relationship building with elected officials and all levels of their staff to accomplish common goals related to constituent issues and district initiatives
- Communicate legal mandates and statutory changes of the 2009 legislative session
- Continue implementation of the strategic planning process as required by the 2006 MGT audit
- Increase the effectiveness of the district's on-going communication with residents by using social and electronic media outlets, and working closely with Vegas PBS on the Inside Education program, to relay important news and information.
- Create a new website to provide additional communication to the community on the functions and goals of the office
- Increase the number of participants in the Stay-in-School Mentoring Project and the number of businesses participating in the Focus School Project
- Expand community relationships and opportunities for meaningful parent involvement
- Develop curriculum for the Parent Leadership Academy
- Increase school contact and visits to support positive internal relations and the promotion of positive news to the public

Performance Measures	2006-07	2007-08	2008-09
Focus Schools with Partners	75	79	115
Focus School Business Partners	157	163	210
Focus School Students Served	81,279	89,256	111,569
Focus School Donations (in-kind & volunteer support)	N/A	\$3,500,996	\$2,075,608
Focus School Donations (cash)	N/A	\$649,734	\$351,890
Communities in Schools – identified schools	N/A	16	18
Communities in Schools – students served	N/A	12,574	14,305
Communities in Schools (in-kind & volunteer support)	N/A	\$2,350,270	\$724,846
Communities in Schools (cash donations)	N/A	\$25,000	\$60,745
School-Community Partnership Volunteers	N/A	8,863	7,182
School-Community Partnership Cash Donations	N/A	\$1,086,872	\$1,091,385
Number of Communication Assistance Requests	4,014	6,054	8,540
News Conferences Held	41	20	23
News Releases Written and Distributed	251	206	256
Total Number of Hard Copy Publications Produced	2,487,100	2,028,340	593,699 ¹
"School Matters" Calls and Emails	212	204	127
Public Records and Extensive Data Requests	N/A	N/A	125

¹ Expanded online versions and reduced print to cut costs.

FINAL SURVEY RESULTS COMPARATIVE PERCENT POSITIVE RESPONSE

For Fiscal Years 2006-07 Through 2008-09

Response	Parents			Students			Staff		
	2007	2008	2009	2007	2008	2009	2007	2008	2009
Safe environment	87.2	81.4	93.2	81.5	78.0	80.3	89.0	89.1	92.4
Clean environment	93.5	92.6	93.9	64.7	62.2	63.5	84.3	83.8	87.0
Adequate facilities	89.4	88.9	92.4	85.7	83.7	81.5	80.7	81.9	86.1
Welcome at school	90.3	89.5	94.1	90.1	88.6	89.3	N/A	N/A	N/A
Shared decision making	76.7	74.7	84.9	69.6	70.4	71.8	74.1	75.0	77.2
Staff accessibility for parents	88.2	87.5	91.2	N/A	N/A	N/A	95.2	96.1	96.2
Staff accessibility for students	N/A	N/A	N/A	81.0	78.8	80.9	95.9	96.8	96.9
Region accessibility	85.3	82.9	87.1	N/A	N/A	N/A	75.0	74.1	75.2
Fair treatment of students	90.8	89.8	92.5	65.4	61.3	63.8	88.9	89.2	90.2
Special needs programs availability	89.1	88.3	94.8	94.6	94.3	94.0	84.3	85.3	84.7
High academic expectations	85.8	85.0	90.5	83.1	81.2	81.7	79.4	80.5	81.0
Basic - reading, writing, math	95.3	95.2	97.0	96.3	95.7	95.9	87.8	88.2	89.2
Learning other subjects	95.3	95.3	96.9	94.4	92.8	93.5	87.5	88.9	90.9
Academic progress communication	92.3	94.2	91.6	80.8	78.1	78.3	96.1	95.8	95.2
Attendance & behavior communication	94.4	96.1	94.7	73.9	72.6	75.6	91.7	92.2	93.4
Transportation communication	83.1	83.4	78.1	N/A	N/A	N/A	91.4	92.5	89.9
Academic assistance opportunities	79.6	81.5	90.5	86.9	85.9	88.9	91.0	91.1	93.6
Student technology use	88.7	89.5	93.1	81.3	81.2	81.4	87.5	89.3	89.9
Student recognition	87.2	87.1	90.4	71.3	69.5	73.4	88.8	89.3	88.2
Extracurricular activities	85.5	85.9	89.1	87.1	87.1	86.6	87.6	88.2	86.3
Responsible citizenship	89.4	91.6	92.3	82.8	81.3	84.1	76.1	75.1	79.3
Enthusiasm/excitement for learning	88.8	89.8	90.8	75.5	71.5	73.9	62.8	62.1	65.9
Career education	69.4	N/A	N/A	69.2	N/A	N/A	81.4	81.4	81.0
Dress code enforced	N/A	N/A	N/A	81.3	78.3	78.3	N/A	N/A	N/A
Full day kindergarten beneficial	83.6	86.2	89.1	63.5	54.2	65.0	84.2	86.0	87.0
Recommend school to a friend	86.0	85.5	90.7	68.4	66.0	72.6	80.5	80.6	84.6
Homework relates to classwork	N/A	93.7	95.7	N/A	90.2	90.7	N/A	N/A	N/A
Creativity and innovation	N/A	84.8	90.2	N/A	80.1	80.5	N/A	81.4	79.9
Critical thinking/problem solving	N/A	85.2	91.9	N/A	83.3	86.1	N/A	77.9	81.4
Leadership skills	N/A	80.2	87.8	N/A	82.5	82.5	N/A	74.6	77.0
Interpersonal skills	N/A	81.6	89.9	N/A	86.3	85.3	N/A	77.4	79.9
Organizational skills	N/A	81.4	88.6	N/A	68.8	71.9	N/A	81.1	81.5
Courtesy and respect	N/A	89.8	93.7	N/A	78.5	83.3	N/A	83.7	85.5
Honesty and trustworthiness	N/A	87.4	92.3	N/A	76.3	81.7	N/A	78.3	82.8
Fosters kindness and caring	N/A	86.0	91.0	N/A	72.1	77.6	N/A	79.6	83.0
Report card helps	N/A	N/A	91.8	N/A	N/A	90.7	N/A	N/A	N/A
N/A = Not Applicable									

COMMUNITY AND GOVERNMENT RELATIONS ALLOCATIONS

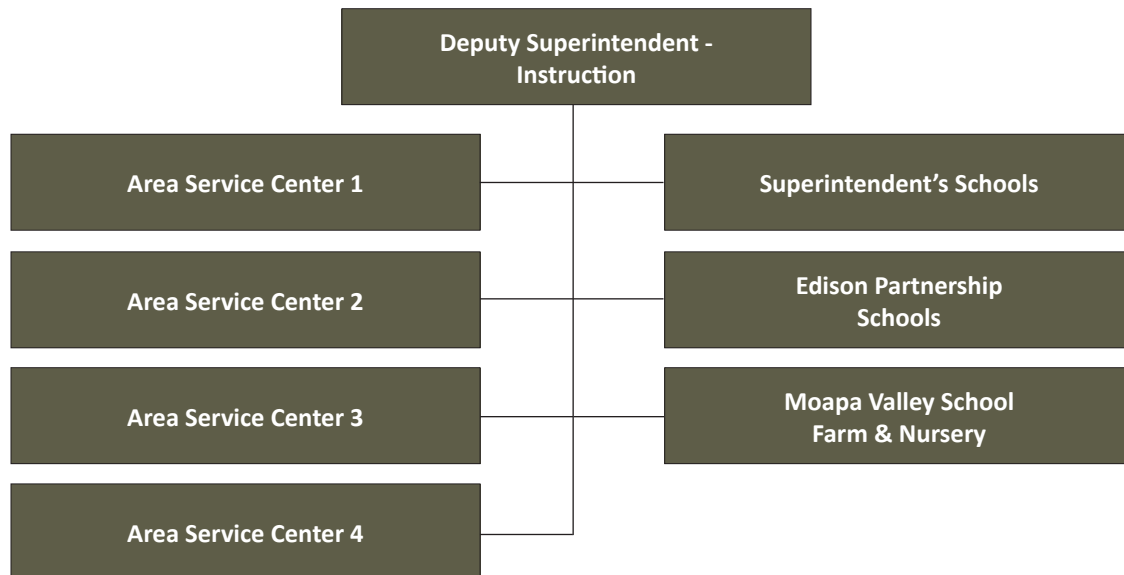
For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	13.50	\$ 1,069,191	16.00	\$1,436,769	16.00	\$ 1,457,636	\$ 20,867	1.5%
Licensed	-	29,350	-	2,045	-	1,966	(79)	(3.9)%
Support Staff	14.08	497,429	13.84	620,763	13.84	618,123	(2,640)	(0.4)%
Benefits	-	480,688	-	673,285	-	700,499	27,214	4.0%
Purchased Services	-	351,327	-	392,643	-	288,814	(103,829)	(26.4)%
Supplies	-	172,639	-	45,672	-	20,852	(24,820)	(54.3)%
Other	-	3,777	-	2,957	-	2,957	-	-
TOTAL	27.58	\$2,604,402	29.84	\$3,174,134	29.84	\$3,090,847	\$ (83,287)	(2.6)%

INSTRUCTION UNIT

Cost Center Groups

100	Deputy Superintendent - Instruction		
103	Area Service Center 1	580	Superintendent's Schools
106	Area Service Center 2	049	Edison Partnership Schools
105	Area Service Center 3	114	Moapa Valley School Farm & Nursery
102	Area Service Center 4		



INSTRUCTION UNIT

Mission Statement

The primary mission of the Instruction Unit is to create in each school an environment that results in equity in learning and educational opportunities for all students. To support this mission, the Unit is committed to effective and best practice instruction, and to proficient leadership and management practices.

Services:

The Unit is responsible for the operation of 316 schools divided among 4 areas and the Superintendent's Schools. This responsibility includes the opening of six new schools in 2009-10. The Unit provides instruction to all students on nine month, year round, and alternative schedules. The Curriculum and Professional Development Division is also included in the Unit's areas of responsibility.

The Cost Center Groups comprising the Unit overview are the following:

100	Deputy Superintendent/Chief Academic Officer
102	Area Service Center 4
103	Area Service Center 1
105	Area Service Center 3
106	Area Service Center 2
049	Edison Partnership Schools
114	Moapa Valley School Farm & Nursery
580	Superintendent's Schools



Cost Center Groups 100, 102, 103, 105, and 106 - Cost Centers comprising the Unit include the operations of the offices of the Deputy Superintendent of Instruction and area associate superintendents who are assigned to supervise the elementary, secondary, and magnet schools located within the district. The budget appropriations include four area associate superintendents, twelve academic managers, five administrative assistants, secretarial staff, services and supplies.



Six elementary schools are managed by Edison Schools. The expenses covered by the partnership contract reside in Cost Center 0049, Edison Partnership Schools. Edison Schools manages six elementary schools. The six schools are Cahlan, Crestwood, Lincoln, Lynch, Park, and Ronnow Elementary Schools. The budget for this Cost Center includes staffing, utilities, and supplies for the six schools.

The Moapa Valley School Farm and Nursery Project was established to provide high school students with "hands-on" experiences on a model working farm. Cost Center 0114 provides students with development and implementation of planting, harvesting, and watering schedules, as well as a variety of livestock production projects. The project also provides support activities for students affiliated with the high school chapter of the FFA (formerly known as Future Farmers of America). In addition, the farm is responsible for planting and nurturing a variety of trees and shrubs which are then utilized by the Grounds Department to replace or augment the landscaping of existing school sites.

Fiscal Year 2008-09 Accomplishments:

- Reduced dropout rate for Asian/Pacific Islander and Hispanic students and reduced the overall district dropout rate
- Improved graduation rate to 65.1%
- Reduced achievement gap (mathematics and ELA) as reported on the Quality Assurance Framework
- Expanded full-day kindergarten (including tuition-based programs) to 136 schools
- Opened the East CTA and planned for the opening of the Southwest and Veteran's Tribute CTA for the 2009-10 school year
- Promoted equity and diversity in grades K-12 with the inclusion of Cultural Connections in approximately 36% of secondary course syllabi documents; as curriculum documents K-12, are updated, Cultural Connections are identified and included
- 21st Century Course of Study (4 years of mathematics, 3 years of science) at the high school level
- Increased dual credit opportunities on high school campuses
- Increased percentage of pass rates on each of the four common mathematics semester exams
- Increased first time pass rate on High School Proficiency Exam in science from 55% to 58%

- Made Adequate Yearly Progress for the second consecutive year with 94.2% of identified targets hit in accordance with NCLB
- Increased the number of Empowerment Schools to 14
- Completed, in collaboration with ELLPD, the Dual Language Cookbook to be utilized as the guide containing policies and procedures for operating a dual language school
- Made Annual Measurable Achievement Objectives (AMAO) for the fourth consecutive year
- Streamlined mathematics course offerings at the middle school level



Fiscal Year 2009-10 Objectives:

- Reduce dropout rates
- Improve graduation rates for all students
- Reduce achievement gap
- Develop education specifications and design plans for extending career, technology, thematic and magnet offerings
- Promote equity and diversity in grades K-12
- Improve student outcomes on common semester examinations in mathematics (90% passing rate in PreAlgebra and Algebra I by 2012 and an 80% passing rate in Geometry and Algebra II by 2012)
- Increase percentage of indicators contained on the Quality Assurance Framework (QAF) demonstrating improvement

INSTRUCTION ALLOCATIONS

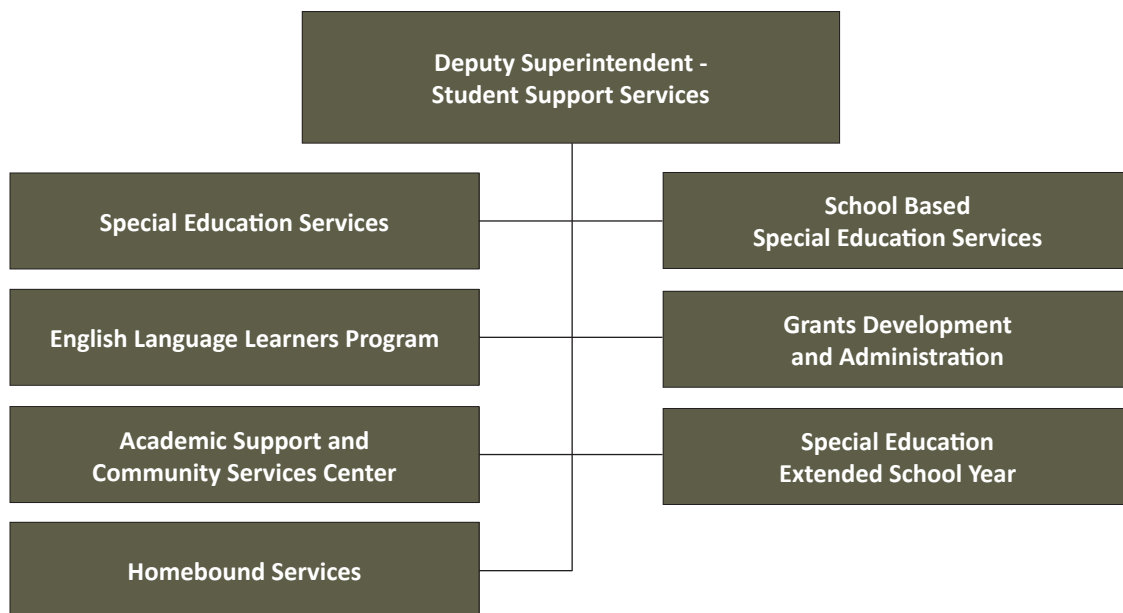
For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	46.97	\$ 4,680,487	46.72	\$ 5,022,474	41.00	\$ 4,572,195	\$ (450,279)	(9.0)%
Licensed	197.50	11,356,829	224.50	12,562,116	205.50	11,999,125	(562,991)	(4.5)%
Support Staff	102.29	4,281,412	94.25	4,244,161	89.25	3,954,841	(289,320)	(6.8)%
Benefits	-	6,500,082	-	6,958,438	-	6,703,887	(254,551)	(3.7)%
Purchased Services	-	1,761,258	-	2,201,112	-	1,821,364	(379,748)	(17.3)%
Supplies	-	2,777,104	-	2,710,603	-	2,432,051	(278,552)	(10.3)%
Other	-	96,882	-	84,875	-	79,375	(5,500)	(6.5)%
TOTAL	346.76	\$31,454,053	365.47	\$33,783,779	335.75	\$31,562,838	\$ (2,220,941)	(6.6)%

STUDENT SUPPORT SERVICES DIVISION

Cost Center Groups

135	Deputy Superintendent - Student Support Services
044	Special Education Services
122	English Language Learners Program
130	School Based Special Education Services
137	Grants Development and Administration
164	Academic Support and Community Services Center
663	Special Education Extended School Year
842	Homebound Services



STUDENT SUPPORT SERVICES DIVISION

Mission Statement

The Student Support Services Division provides leadership, services, and support to strengthen the capacity of schools, families, and communities to ensure the success of all students through collaboration in the education process.

Services

The Division is responsible for providing services under Special Education, English Language Learners (ELL), Gifted & Talented Education (GATE), Grants Development and Administration (GDA), Title I, and Academic Support & Community Services (ASCSC).

The Cost Center Groups comprising the Student Support Services Division are the following:

135	Deputy Superintendent/Student Support Services
044	Special Education Services
122	English Language Learners Program
130	School Based Special Education Services
137	Grants Development and Administration
164	Academic Support & Community Services
663	Special Education Extended School Year
842	Homebound Services

Deputy Superintendent, Cost Center Group 135, supports and provides the maximum opportunities for students with disabilities. Specifically, students with low incidence disabilities requiring significant and multiple services for disabilities such as autism, hearing impairments, visual impairments, and deaf/blind are funded. The Division Compliance and Monitoring Department is also funded through the Center. This office ensures compliance with federal and state mandates concerning students with disabilities and represents the district in matters of due process.

Special Education Services, Cost Center Group 044, provides unit allocations to schools for licensed personnel. The special education programs have been developed to meet the staffing needs of students with disabilities as well as those who are gifted and talented.



The English Language Learners (ELL) Program, Cost Center Group 122, provides support to schools serving one of the district's fastest growing populations, students acquiring English. The goal of this program is to assist schools by providing comprehensive services for English language learners including student identification, language assessment, program placement, instructional support, and coordination of related services. During 2008-09, the program provided services to 89,108 students.

School Based Special Education Services, Cost Center Group 130, provides a full continuum of educational services to students with disabilities within the district. Program enrollments of the Department include students eligible under Public Law 101-476 and Public Law 99-457 as amended and augmented by subsequent federal acts and NRS 388 and other applicable laws. The services range from the cooperative consultative program to special education schools and out-of-district placement pursuant to NRS 395.

Grants Development and Administration, Cost Center Group 137, consists of grant writers, program evaluators, and support staff. Writers and evaluators are paired to focus on similar curriculum or service areas. Once funding is obtained, the writers assume responsibility for fiscal management, project oversight, and adherence to local, state, and national policies, regulations, and laws. Writers are assigned as liaisons to each region and coordinate with those and other grant recipient staffs regularly. The program evaluators conduct evaluation activities throughout the year that include program and participant research, data collection, analysis of process and outcome data.

Academic Support & Community Service Center (ASCSC), Cost Center Group 164, acts as a liaison between parents and school administrators; serves as a resource to the schools in the implementation of programs and activities; provides a forum and opportunities for communication for parents, school personnel; and serves as a clearinghouse in which policy, regulations, and other information is processed, sorted, filed and/or distributed to school sites.

Special Education Extended School Year (ESY), Cost Center Group 663, services are mandated to assure a Free and Appropriate Public Education (FAPE) as determined by the Individualized Education Program (IEP) for students with significant disabilities.

Fiscal Year 2008-09 Accomplishments:

- Provided special education services for 32,441 students
- Provided oral translations for more than 7,813 special education meetings for ELL students and their families, an increase of 8% from 2008
- Completed 6,641 written translations of special education MDT and IEP reports
- Completed written translation of 604 district-wide documents
- Completed ELL student assessments at 313 schools
- Provided over 11,989 hours of ELLP in-service trainings for teachers and principals
- Exited 8.39% (5,185) of the ELLP student population from the program which could change when final 2008-09 HSPE and CRT test results are received by the ELLP Department
- Focused support of testing all students with disabilities resulting in a 98% test rate
- Maintained a lower percentage (10.4%) of students in special education than the national average (12%)
- Increased the percentage of special education students placed in a general education setting from 48% to 50.9%
- Provided comprehensive weekly instructional program services for approximately 351 students at the ASCSC Center



Fiscal Year 2009-10 Objectives:

- Expand the district's home program services
- Streamline the Special Education Management System to enhance IEP compliance
- Increase the number of ELL students who meet academic standards as measured by core content area grades, state mandated assessments, Annual Measurable Achievement Objectives (AMAO), and adequate yearly progress
- Expand the number of special education students spending 80% or more of their day in general education settings
- Research additional funding sources to serve identified program needs of the district
- Provide comprehensive weekly instructional program services
- Facilitate district-wide initiatives for increasing student achievement



Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Students receiving special education services	31,178	32,462	32,441
Percentage of students in special education	10.6%	10.5%	10.4%
Percentage of special education students in general education	46%	48%	51%
Students tested for ELL services	83,984	87,967	61,900 ¹
Students receiving ELL services	59,871	61,976	59,841 ¹
Students enrolled in special education extended school year program	2,624	2,550	2,519 ¹
Special education extended school year program sites	27	28	28
Gifted and Talented Education (GATE) students served	5,891	6,497	6,260

⁽¹⁾ Estimated

STUDENT SUPPORT SERVICES DIVISION ALLOCATIONS

For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	64.70	\$ 5,790,985	71.45	\$ 6,692,763	70.45	\$ 6,723,514	\$ 30,751	0.5%
Licensed	3,023.40	166,275,425	3,636.60	191,352,128	3,597.50	197,987,390	6,635,262	3.5%
Support Staff	132.94	6,837,281	158.40	8,028,561	155.40	7,876,726	(151,835)	(1.9)%
Benefits	-	57,261,648	-	73,233,991	-	77,951,598	4,717,607	6.4%
Purchased Services	-	6,805,524	-	4,660,917	-	2,421,449	(2,239,468)	(48.0)%
Supplies	-	1,574,229	-	1,569,487	-	1,398,395	(171,092)	(10.9)%
Property	-	-	-	20,000	-	30,000	10,000	50.0%
Other	-	33,357	-	41,079	-	41,179	100	0.2%
TOTAL	3,221.04	\$244,578,449	3,866.45	\$285,598,926	3,823.35	\$294,430,251	\$8,831,325	3.1%

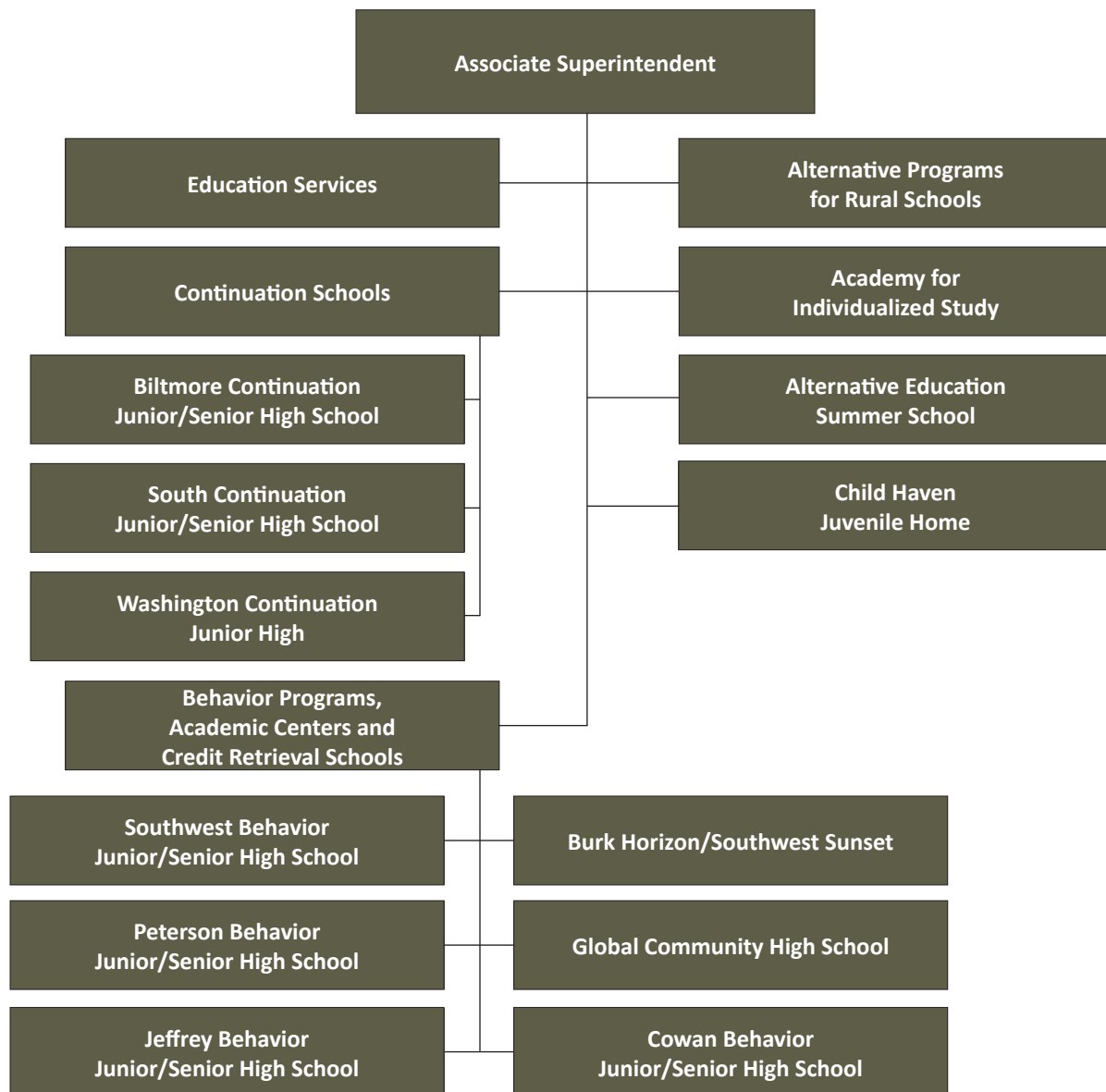
EDUCATION SERVICES DIVISION

Cost Center Groups

151	Associate Superintendent
128	Education Services
152	Alternative Programs for Rural Schools
877	Burk Horizon/Southwest Sunset
878	Global Community High School
879	Academy for Individualized Study
880	Washington Continuation Junior High
888	Cowan Behavior Junior/Senior High School

Cost Center Groups

773	Jeffrey Behavior Junior/Senior High School
792	South Continuation Junior/Senior High School
844	Child Haven Juvenile Home
220	Biltmore Continuation Junior/Senior High School
439	Peterson Behavior Junior/Senior High School
664	Alternative Education Summer School
720	Southwest Behavior Junior/Senior High School



EDUCATION SERVICES DIVISION

Mission

It is the mission of the Education Services Division (ESD) to provide students with the essential skills, attitudes, and integrity necessary to become successful, responsible citizens.

Services:

The Division provides instruction and related services to over 54,000 students who may have experienced challenges in comprehensive academic environments. The unique needs of these students require ongoing evaluation and development of curriculum and innovative instructional programs.



The Associate Superintendent of the Division oversees six departments which are: Education Options Continuation/Correctional, Education Options Areas 2 and 3, Education Options Areas 1 and 4, Education Options Instructional Development/Correctional, Adult Education, and Pupil Personnel Services. Additionally, the Associate Superintendent oversees the Preparatory Institute School for Academic Excellence at Charles I. West Hall, Global Community High School, and the Institute for Integrated Studies at Desert Pines High School. The Executive Director is responsible for day-to-day operations of all Education Options and Adult Education Departments.

The Cost Center Groups comprising the Division overview are the following:

128	Education Services	744	Summit View Junior/Senior High School
151	Associate Superintendent, Pupil Personnel Services, Attendance Enforcement	773	Jeffrey Behavior Junior/Senior High School
152	Alternative Programs for Rural Schools	792	South Continuation Junior/Senior High School
220	Biltmore Continuation High School	815	Morris Sunset East High School
242	Preparatory Institute School for Academic Excellence at Charles I. West Hall	844	Child Haven, Juvenile Court Schools
437	Morris Behavior Junior/Senior High School	846	Spring Mountain Junior/Senior High School
439	Peterson Behavior Junior/Senior High School	863	Desert Rose Adult High School
440	Cowan Behavior Junior/Senior High School	871	Desert Rose High School – Formerly ATTC
550	Desert Rose High School	877	Burk Horizon High School/Burk Southwest Sunset High School
562	Institute for Integrated Studies at Desert Pines High School	878	Global Community High School at Morris Hall
617	Adult Education	879	Academy for Individualized Study
664	Continuation Summer Schools	880	Washington Continuation Junior High School
720	Southwest Behavior Junior/Senior High School	888	Cowan Sunset High School

The Department of Pupil Personnel Services is responsible for processing all student expulsion recommendations and coordinating due process hearings as prescribed by district, state, and/or federal regulations. Outcomes may include, but are not limited to: return to a comprehensive school, placement in a behavior school, or placement in a continuation school. The Department processes and evaluates out-of-district expulsions, long-term suspensions, and other disciplinary placement of students as a result of out-of-district expulsion referrals. The Department also facilitates home school and work exemption requirements as prescribed by district policy and Nevada Revised Statutes.

The Office of Attendance Enforcement assigns attendance officers to serve all district schools. Attendance officers assume a primary responsibility for identifying the cause of student absences and working with schools, parents, and other district and community agencies to resolve attendance issues and ensure that all parties are in compliance with state and federal compulsory attendance statutes and district attendance policies and regulations.

The three continuation schools provide educational programming for students who, by action of the Board of School Trustees, have been expelled from the district. Continuation schools educate and prepare students for a successful return to a comprehensive or alternative school setting. Students are instructed utilizing direct instruction, independent study, and directed-study models.

The Division operates five behavior schools for secondary students and provides short term placement for students with chronic and/or severe behavior problems at their zoned school of enrollment. Students are referred to the program by the administration of the secondary schools and through adjudication during the expulsion referral process. The goal is to assist students in changing their behaviors so that they may successfully return to their home school, to an alternative school, or to a secondary school other than their zoned school once they have completed their assignment. Students are required to regularly attend school, adopt and maintain a positive attitude, follow all school rules and regulations, and perform well academically.

In rural areas, expelled students and those with chronic and/or severe behavior problems are provided alternative services utilizing a direct service and independent study model that operates outside of the traditional school day.

Correctional programs provide inmate students located within the state prisons with instructional activities, both academic and vocational, which lead to the attainment of an adult high school diploma or to prepare for the General Educational Development test.

Global Community High School at Morris Hall serves students new to the country while promoting English proficiency and tolerance of cultural diversity among all students. The school provides a safe, nurturing, and individualized educational environment with smaller class sizes and more individualized attention for each student.



The Academy for Individualized Study (AIS) addresses the educational needs of students in a nontraditional format, allowing students the freedom to parent, compete, perform, work, live, and recover without compromising educational opportunities. The AIS offers alternative educational choices for students who may benefit from alternative educational environments and opportunities.

Fiscal Year 2008-09 Accomplishments:

- Received a NCLB “high achieving” designation at Global Community High School
- Opened Desert Rose High to provide career and technical education to re-engage 17-19 year old students
- Successfully instituted the freshman academy at the Institute for Integrated Studies at Desert Pines High School
- Implemented the curriculum for fourth and eleventh grades at West Prep Academy
- Implemented a flexible schedule (start/end time) at Implemented a (start/end time) flexible schedule for the Institute for Integrated Studies at Desert Pines High School
- Led the nation in the growth in AP courses offerings at The Institute for Integrated Studies at Desert Pines High School
- Relocated the Academy for Individualized Study to Western High School with minimal disruption of services

Fiscal Year 2009-10 Objectives:

- Increase student performance on state assessments (CRT, NHSPE, and NWPE)
- Increase each school’s average daily attendance and graduation rates
- Enhance services to parents and students by holding disciplinary hearings at locations throughout the Las Vegas valley
- Develop and implement the curriculum for fifth and twelfth grades at the West Prep Academy
- Expand the Clean and Sober Drug-Free School of Choice
- Develop new Desert Rose High School career and technical education components for re-engaged 17-19 year old students
- Continue to provide charter schools with technical assistance to ensure compliance with state and federal regulations
- Relocate the Southern Nevada Correctional Center Adult High School to High Desert State Prison – medium facility

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Average number of students serviced daily	20,000	23,000	24,500
Number of programs/schools	34	37	31
Expulsion referrals processed	4,300	4,600	5,150

EDUCATION SERVICES DIVISION ALLOCATIONS

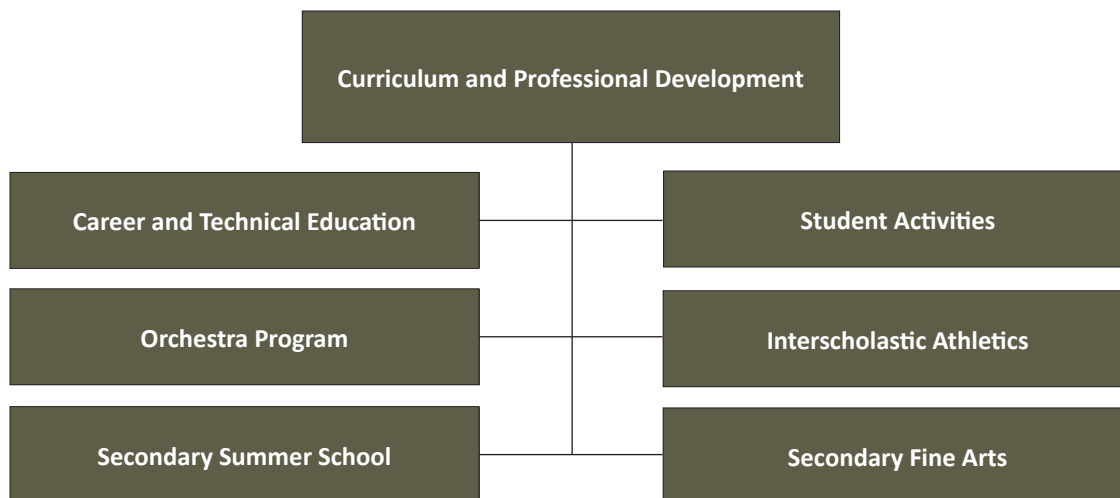
For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	23.56	\$ 2,114,907	22.50	\$ 2,157,787	21.00	\$ 2,039,450	\$ (118,337)	(5.5)%
Licensed	127.00	8,256,643	155.50	9,937,534	150.50	9,741,980	(195,554)	(2.0)%
Support Staff	104.36	4,311,515	119.67	5,256,340	109.90	4,810,610	(445,730)	(8.5)%
Benefits	-	4,379,291	-	5,613,279	-	5,482,745	(130,534)	(2.3)%
Purchased Services	-	113,389	-	110,224	-	86,366	(23,858)	(21.6)%
Supplies	-	790,916	-	741,396	-	684,975	(56,421)	(7.6)%
Property	-	14,803	-	-	-	-	-	-%
Other	-	768	-	1,600	-	1,100	(500)	(31.3)%
TOTAL	254.92	\$19,982,233	297.67	\$23,818,160	281.40	\$22,847,226	\$ (970,934)	(4.1)%

CURRICULUM & PROFESSIONAL DEVELOPMENT DIVISION

Cost Center Groups

110	Curriculum and Professional Development
111	Student Activities
112	Interscholastic Athletics
113	Career and Technical Education
116	Secondary Fine Arts
119	Orchestra Program
662	Secondary Summer School



CURRICULUM & PROFESSIONAL DEVELOPMENT DIVISION

Mission Statement

The Curriculum and Professional Development Division provides leadership and guidance for all stakeholders to increase student achievement through standards-based curricula, professional development, and educational support.



Services:

The Curriculum and Professional Development Division (CPDD) is an integral part of the Instruction Unit and provides leadership and service in support of the district's mission. The K-12 curriculum, including the K-5 Curriculum Essentials Framework and the 6-12 Course Syllabi, are designed to serve as the basis of instruction in all classrooms. Power Standards for English language arts, mathematics, and science have been identified and are incorporated into the K-12 instructional programs. Emphasis is placed on ensuring district-wide continuity of curriculum that is aligned to the Nevada State Content Standards and assisting schools with the enhancement of their academic programs and diverse activities.

Due to the major budget reductions for the 2009-10 school year, a number of significant changes will take place within the Division. The entire general fund budget for the AVID (Advancement Via Individual Determination) program has been cut, resulting in a reduction of staff and support to schools participating in the AVID program.

The Cost Centers comprising the Division are the following:

110	Curriculum & Professional Development	116	Secondary Fine Arts
111	Student Activities	119	Orchestra Program
112	Interscholastic Athletics	662	Secondary Summer School
113	Career & Technical Education		

Curriculum & Professional Development, Cost Center Group 110, reflects the organization of the Division and includes the assistant superintendent; directors, each with responsibility for specific core content areas and programs; curriculum and professional development administrators; and secretarial support necessary for those operations. Additional budget projects also support services including K-12 Library, K-12 Instructional Technology, Elementary Fine Arts, K-12 Foreign Language, and K-12 Guidance and Counseling. Support for Secondary Education Programs, Early Intervention, and Homework Hotline is also reflected in this unit.

Student Activities, Cost Center 111, and Interscholastic Athletics, Cost Center Group 112, provide direction and coordination of information and support related to student activities and graduation for regions and schools; opportunities for student interaction with appropriate local, state, and national organizations; high school graduation ceremonies for the district; leadership training opportunities for students and adults; and a variety of athletic programs for students in middle schools and high schools.

Career & Technical Education (CTE), Cost Center Group 113, support students in developing academic and technical skills necessary for personal and workplace success through numerous student leadership activities and work-based learning experiences. Funds support the salaries of 33 split-funded office specialists who assist in the comprehensive high school career centers, who provide students with career and post-secondary information, manage the district's Job Bank, and help coordinate work-based learning.



Secondary Fine Arts, Cost Center 116, and the Orchestra Program, Cost Center Group 119, provide a sequential, comprehensive, standards-based curriculum for the music, dance, theater, and visual arts programs in each of the secondary schools and allows for participation in professional development and community outreach opportunities. Through the direction provided by nationally recognized trained and qualified experts and adjudicators, students participating in festivals, honor ensembles, and other organized events are provided with the opportunity to achieve a higher standard of performance.

Secondary Summer School, Cost Center Group 662, provides support for students to participate in middle school and high school summer courses, including facilities, personnel, and instructional materials. The Guidance and Counseling Services Department coordinates the summer school annually. Together with the summer school coordinator, the Department works with the regions in establishing summer school guidelines and identifying summer school sites for the six-week instructional period.

Fiscal Year 2008-09 Accomplishments:

- Continued common mathematics semester assessments in Pre-Algebra 8, Algebra I, Geometry, and Algebra II; increases in pass rates for all assessments were observed, including a 16.22% increase for Pre-Algebra, 22.95% for middle school Algebra I, 7.2% for high school Algebra I, 17.09% for Geometry, and 8.37% for Algebra II
- Development of SMART (Specific, Measurable, Achievable, Relevant, and Timely) goals to provide a foundation for future action planning for both first and second semester
- Implementation of changes in mathematics course offerings, professional development and student placement models
- Developed 30 new courses and revised 98 courses across all content areas; involved active participation by curriculum coordinators, teachers, administrators, parents, community representatives, and other experts; and identified Curriculum needs, formed task forces, collected input, and developed documents to support the academic pursuits of our students
- Thirty-seven high schools participated in the AP course audit process, 571 authorized AP classes were taught, and authorized 466 teachers to teach an AP course(s); and enrollment for AP course offerings increased to 14,619, while 1,630 students earned college credit from the College of Southern Nevada through the Tech Prep program

Fiscal Year 2009-10 Objectives:

- Continue to implement, facilitate, and expand professional development opportunities for teachers in all content areas and grade levels, student activity advisors, athletic coaches, and administrators
- Continue to provide tutoring resources and opportunities for students with regard to the Nevada High School Proficiency Exam in reading, writing, science, and mathematics, college entrance examinations, and common mathematics semester assessments
- Continue to provide resources, align professional development, and provide assistance to support increases in K-12 student achievement in all content areas and maintain AP audit course approval
- Expand professional development opportunities regarding Depth of Knowledge (DOK) and Response to Instruction (RTI)
- Continue to integrate multicultural resources and experiences into offered professional development opportunities for K-12 teachers and curriculum documents
- Develop and implement a district-wide K-12 arts advocacy plan and K-8 arts articulation plan
- Increase the number of physical education teachers utilizing pre/post fitness testing to increase accountability

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of CPDD WEBSITE User Sessions	277,227	279,878	208,850
Professional Development Session - Participants	53,695	37,478 ¹	46,608
Number of Teachers Trained (Instructional Technology)	1,797	1,369 ¹	1,564
Students Participating in Work-Based Learning Opportunities	53,809	83,449	108,568 ²
CTE Business/Community Members Enhancing Student Learning	2,497	2,634	3,094
Students Participating in Fine Arts Festivals	41,126	40,898	36,236 ³
Ensembles Participating in Fine Arts Festivals	717	712	707 ³
Students Participating in Orchestra Festivals	8,676	8,879	7,881 ³
Ensembles Participating in Orchestra Festivals	253	247	248

¹ The Curriculum and Professional Development Division was reorganized during the 2007-08 school year.

² The addition of Career and Technical Academies and a more active role by schools in providing work-based learning activities have led to the dramatic increase in the number of students participating in work-based learning opportunities. Additionally, this number includes student counts for high school career fairs.

³ The decrease in student fine arts festival participation can be attributed to an increase in travel to out-of-district events as an alternative.

CURRICULUM AND PROFESSIONAL DEVELOPMENT DIVISION ALLOCATIONS

For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	27.10	\$ 2,332,745	28.10	\$ 2,725,900	27.10	\$ 2,673,323	\$ (52,577)	(1.9)%
Licensed	21.00	3,977,839	30.50	4,159,718	13.50	2,809,010	(1,350,708)	(32.5)%
Support Staff	69.50	3,195,289	43.00	3,301,239	37.60	2,354,177	(947,062)	(28.7)%
Benefits	-	1,894,775	-	2,329,074	-	1,876,047	(453,027)	(19.5)%
Purchased Services	-	4,073,314	-	6,431,403	-	5,047,533	(1,383,870)	(21.5)%
Supplies	-	2,594,398	-	1,110,957	-	666,712	(444,245)	(40.0)%
Property	-	-	-	13,538	-	13,538	-	-%
Other	-	246,110	-	287,797	-	237,797	(50,000)	(17.4)%
TOTAL	117.60	\$18,314,469	101.60	\$20,359,626	78.20	\$15,678,137	\$ (4,681,489)	(23.0)%

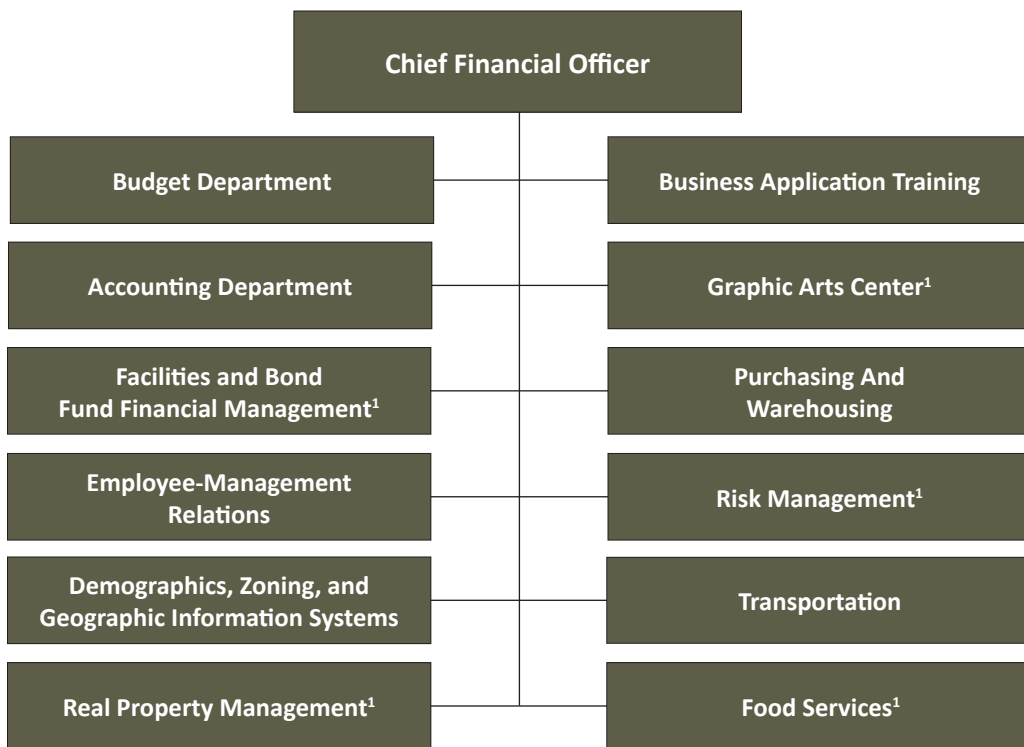
FINANCE AND OPERATIONS DIVISION

Cost Center Groups

050	Chief Financial Officer
052	Budget Department
060	Accounting Department
650	Facilities and Bond Management
006	Employee-Management Relations
593	Demographics, Zoning, and Geographic Information Systems
026	Real Property Management

Cost Center Groups

009	Business Application Training
011	Graphic Arts Center
070	Purchasing and Warehousing
767	Risk Management
091	Transportation
953	Food Services



¹ Note: Described in Other Funds Section

FINANCE AND OPERATIONS DIVISION

Services:

The Deputy Superintendent/Chief Financial Officer (CFO) is responsible for all financial operations of the district. The financial operations of the district include all bond financing, budgeting, and financial reporting activities. The Division acts as a liaison with state elected and other officials in all matters regarding statewide school finances, appropriations and tax policy, as well as providing testimony on district finances during sessions of the Nevada Legislature. The CFO also provides considerable support in the employee bargaining process with the district's four bargaining units.

The cost centers comprising the Finance and Operations Division overview are the following:

050	Chief Financial Officer		
052	Budget Department	009	Business Application Training
060	Accounting Department	011	Graphic Arts Center (Internal Service Fund)
650	Facilities and Bond Management (Capital Funds)	070	Purchasing and Warehousing
006	Employee-Management Relations	767	Risk Management (Internal Service Fund)
593	Demographics, Zoning, and Geographic Information Systems	091	Transportation
026	Real Property Management	953	Food Services (Enterprise Fund)

The Budget Department, Cost Center Group 052, is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. The department provides financial information as requested by the media, legislators, union representatives, other governing bodies, the Board, the Superintendent, and the CFO. The department's staff assists schools and departments in working within individual budgets and developing methods of budgetary allotments for future years.

The Accounting Department, Cost Center Group 060, is organized along six functional lines, which include General Accounting, Accounts Payable, Cash and Investment Management, Accounting Systems, Payroll, and Employee Benefits. These areas perform various duties, including maintaining the district's accounting software package, monitoring and reconciling the district's purchasing card program, processing payments to over 13,000 vendors, servicing both the General and Bond Proceed Investment Portfolios, preparing the Comprehensive Annual Financial Report (CAFR), producing and distributing bi-weekly and semi-monthly payrolls, and administering all benefit and related payroll deductions, including tax-deferred 403(b) and 457 plans for district employees.



Fiscal Year 2008-09 Accomplishments:

- Provided periodic reports and attended meetings with individual committee members to provide fiscal reporting of the 1998 Capital Improvement Program (CIP) progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others involved in the district's issuance of debt
- Continued favorable ratings status for the district's outstanding bonded indebtedness
- Earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the seventeenth consecutive year
- Earned the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the district's 2007-08 Comprehensive Annual Financial Report (CAFR)
- Continued successful transition into the Enterprise Resource Planning (ERP) project
- Prepared and submitted all Nevada Department of Education as well as other State of Nevada reporting requirements within requested deadlines

Fiscal Year 2009-10 Objectives:

- Continue to provide fiscal reporting of school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others
- Participate in planning for the next capital improvement program anticipated for election in November 2010
- Prepare a 2009-10 Budget and Statistical Report that meets the GFOA criteria to earn a Distinguished Budget Presentation Award
- Prepare a 2008-09 Comprehensive Annual Financial Report (CAFR) that qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting
- Conduct work sessions to provide budgetary updates and seek input from members of the Board of School Trustees, administration, and the community

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Amount of Bonds Sold for School Construction	\$ 575,000,000	\$ 1,325,000,000	N/A
Fitch Bond Rating	AA	AA	AA
Moody's Bond Rating	Aa2	Aa2	Aa2
Standard & Poor's Bond Rating	AA ¹	AA ¹	AA ¹
A/P Invoices Processed	136,000	134,059	136,263
Number of Purchasing Card Transactions	129,888	144,492	122,540
Amount of Purchasing Card Transactions	\$ 51,497,829	\$ 57,249,479	\$ 46,853,538
Received GFOA awards for Budget and Statistical Report and CAFR	Yes	Yes	Yes
Tentative Budget Adopted	4/05/06	4/11/07	4/07/08
Final Budget Adopted	5/17/06	5/16/07	5/21/08
Amended Final Budget Adopted	12/14/06	12/13/07	12/11/08

¹ The district was the first Nevada school district to be rated in the AA category from all three rating agencies.

Employee-Management Relations, Cost Center Group 006, Employee-Management Relations (EMR) provides courteous, efficient, and effective customer service to schools, departments, employees, and the public in order to support student achievement by assisting administrators in implementing applicable laws, contractual agreements, and district policies, regulations, and procedures as they relate to personnel issues. EMR represents the interests of the district in the interpretation and implementation of the employee negotiated agreements, as well as the policies, regulations, and procedures of the district.

Fiscal Year 2008-09 Accomplishments:

- Refined ISO procedures and processes
- Refined and further utilized Early Resolution with CCEA, ESEA, and CCASAP
- Offered training on supervision, evaluations, and progressive discipline through PATHLORE
- District advocate for all internal appeal hearings and summary (non-dismissal) arbitrations
- Resource for questions and concerns relating to employment matters

Fiscal Year 2009-10 Objectives:

- Continue bargaining process
- Increase the number and locations of trainings to be offered by EMR
- Continue to use the Early Resolution Process with all employee groups
- Continue as a resource for questions and concerns relating to employment matters

Employee-Management Relations

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of Grievances Filed by CCEA	38	97	108
Number of Grievances Filed by ESEA	84	81	119
CCEA Successful Pre-Grievance Resolutions	32	33	51
ESEA Successful Pre-Grievance Resolutions	60	60	55

The Demographics, Zoning, and Geographic Information Systems, Cost Center Group 593, consists of three sections that provide student enrollment projections, attendance boundary recommendations, building utilization studies, school capacity calculations, space requirement studies, and new school construction and educational equity modernization requirements. It evaluates the district's desegregation plan and recommends boundary adjustments, school choice options and programs to promote student diversity throughout the district.

Fiscal Year 2008-09 Accomplishments:

- Facilitated the activities of AZAC to obtain approval of 2009-10 attendances boundaries, including attendance boundaries for three new elementary schools and one new comprehensive high school.
- Provided analysis and recommendation indicating additional space required in order to provide educational equity for all schools and determined priority of building modernization requirements
- Prepared the district-wide enrollment projections, identified the number of new schools required for the district's Capital Improvement Program, prepared the annual individual school staffing projections, and identified and recommended elementary school calendar conversions
- Conducted research and prepared data analysis regarding the potential impact of Affordable Housing Districts in Clark County, and provided multiple impact responses for various proposed state legislation

Fiscal Year 2009-10 Objectives:

- Facilitate the activities of AZAC and obtain approval of 2010-11 attendance zones, including attendance boundaries for three new elementary schools and adjusting existing attendance boundaries when necessary
- Organize department operation and procedures to be responsive to and function within the structure of the Finance and Operations Division reorganization plan
- Continue research on projection methodologies to provide small area projections which will establish greater accuracy for school siting decisions and staffing projections
- Provide GIS expertise and manpower to the Homeland Security Council and Student Threat Assessment Team, and develop secure databases, analysis and provide recommendations regarding student and staff safety.

Demographics, Zoning, and Geographic Information Systems

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Projected Number of Students	303,114	314,403	314,352
Final Number of Students Enrolled	302,547	308,748	311,221
Variance From Projection	(0.2)%	(1.8)%	(1.0)%

Transportation, Cost Center Groups 091 and 093, employs over 1,900 employees, operates 1,536 buses and supports 1,258 other vehicles. The mission of the Department is to provide safe, efficient, and timely transportation to over 106,000 students to and from school daily, over an area of 7,910 square miles. Transportation is provided to students who live two or more miles from school and to special education students with unique transportation needs. Transportation is provided during regular school day hours as well as for interscholastic athletics, school activities, and special events. The Department is currently re-certified to ISO 9001: 2000 standards and is dedicated to continual improvement.

Drivers and buses are added each year to accommodate the increasing number of routes associated with the opening of new schools, the accelerating demands of transporting disabled students, and the reconfiguration of transportation patterns resulting from a continuously expanding metropolitan area.

Vehicle Maintenance Services, Cost Center Group 092, employs a staff of more than 190 employees. The most cost-effective means of vehicle maintenance is provided without compromising safety. It provides the required number of vehicles daily, including school buses for student transportation and fulfills the needs of all administrative and support staff vehicle requirements.

Fiscal Year 2008-09 Accomplishments:

- Provided safe, reliable, and efficient transportation services to eligible students and staff, while maintaining the bus fleet availability at a rate of at least 95%
- Reduced the number of take home and support vehicles, thus reducing total miles driven and fuel consumed
- As a result of working collaboratively with the Humans Resources Department, the challenge of keeping the bus driver position fully staffed was met
- As a result of I.E.P. team training, reduced the number of required transportation aides by approximately 8%
- Continued to provide and improve on a web based registration process
- Collaborated with human resources to develop and implement a training academy for future leaders of Vehicle Maintenance Services

Fiscal Year 2009-10 Objectives:

- Pursue a more effective software program and reorganize the Routing and Scheduling Section to achieve maximum efficiency, thus assuring maximum load counts on all routes, with monitoring for continued effectiveness
- Identify various positions throughout the Department in which cross-training will lead to better utilization of employees to accomplish daily departmental tasks
- Continue to work with the Real Property Department to identify a site for a much needed Northwest Facility to reduce daily miles driven and other operating costs
- Institute and mandate a Supervisor Training Academy to provide fundamental training for all transportation operation supervisors to ensure consistency of supervisory skills, knowledge, and ability
- Implementation of a driver safety awareness program to include monthly safety messages and accident statistics
- Use the Parent Link system as a means of notifying parents of student eligibility and route information
- Expand the mid-day "park out" program to areas of the county that will realize a significant reduction in daily mileage and other related costs

Transportation and Vehicle Maintenance Services

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Buses	1,353	1,467	1,536
Students Transported Daily	137,949	100,000	105,804
Bus Miles Driven	19,445,962	20,138,063	19,695,448
Number of Bus Stops	19,333	20,583	22,468
Vehicles/Buses Maintained	2,585	2,738	2,800
Vehicles/Bus Miles Driven	30,750,966	31,003,505	30,021,522

Business Application Training Department, Cost Center Group 009, provides business software application training to district employees. Classes include Microsoft Windows, Microsoft Office, FirstClass InterAct, Pathlore LMS, Adobe Acrobat, and enterprise programs such as mainframe and SAP. The Department offers hundreds of classes each year through the district's Pathlore LMS registration system as well as providing necessary training in OARS (payroll), HRMS (Human Resource Management System), and SAP (budget, shopping cart, and fixed assets) on a monthly or as-needed basis.

The Department also provides customized training, workshops, staff development presentations, telephone and email support, and individual instruction. By request, the Department provides special on-site training sessions to schools and administrative departments (including the Board of Trustees, the Superintendent's Office, Region Offices, Finance, Purchasing, Curriculum and Professional Development, Transportation, and Maintenance.)

Fiscal Year 2008-09 Accomplishments:

- Provided nearly 400 business software training classes to thousands of district employees
- Purchased and implemented e-learning video software
- Expanded curriculum with additional workshops for intermediate and advanced users
- Redesigned website to make class registration and resource information easier for employees to access

Fiscal Year 2009-10 Objectives:

- Expand current software curriculum to include additional classes and workshops
- Create and deploy more web-based classes
- Communicate changing business processes to employees through training
- Continue collaboration and assistance to school and administrative department employees in meeting training needs

The Purchasing and Warehousing Department, Cost Center Group 070, oversees the functions of district-wide purchasing, warehousing, mail distribution, and graphics design and production.

The Purchasing Department procures equipment, suppliers, and services for the district in accordance with the Nevada Revised Statutes (NRS) and district policies. The Department processes over 70,000 purchase orders each year in excess of \$300 million. Over 100 competitive activities are issued each year for expenditures exceeding \$50,000 in accordance with NRS 332. The Department is also responsible for new construction equipment standards and placement of all furniture and equipment in new construction projects, portables, additions, and in areas with increased enrollment. The Department also manages equipment replacement programs, Connex clean-up program, and three satellite operations in the Maintenance, Food Service, and Transportation Departments.

Fiscal Year 2008-09 Accomplishments:

- Documented of new ERP processes
- Eliminated hard copy requisitions
- Increased use of Joinders to streamline bidding
- Improved catalog upload process
- Increased improvement and community efforts

Fiscal Year 2009-10 Objectives:

- Institute skill certification program
- Research cooperative purchasing opportunities
- Improve catalog descriptions and upload process
- Continue with improvement and community efforts



Purchasing and Warehousing Department

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Dollar Value of Purchase Orders (not including facilities projects)	\$387,097,762	\$329,904,687	\$315,192,333
Number of Purchase Orders Processed	21,427	68,788	70,179
Suppliers Average Delivery Time	24 Days	17 Days	16 Days
Number of Bids Processed	157	106	89
Number of Active Suppliers	3,138	4,400	3,649
Number of On-Line Requisitions	2,000	119,830	118,684

The Warehousing Section, Cost Center Group 074, The Warehousing Section receives, stores, delivers, transfers, and picks up supplies, furniture, equipment, and books throughout the district. The distribution section of the warehouse is comprised of a fleet of ten trucks, including 2 ½ ton trucks and tractor trailers. The Department also manages the district's surplus equipment, FOSS science replenishment program, and recycles computers, paper, metals, and other items.

Fiscal Year 2008-09 Accomplishments:

- Implemented use of RF scanners in warehouse
- Began documentation of processes for ISO certification
- Expanded FOSS subscriptions to 100 schools
- Began integrated mail and warehouse delivery
- Collaborated with Food Service on shared deliveries

Fiscal Year 2009-10 Objectives:

- Expand northern warehouse/distribution center capabilities
- Implement personnel cross training
- Absorb carpet inventory in to northern warehouse stock
- Offer increased external training



Warehousing Section

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
School & Custodial Supply Issues	\$ 4,305,905	\$ 5,151,534	\$ 4,300,261
Equipment Issues	\$ 5,012,778	\$ 1,999,399	\$ 1,728,768
Number of EDI Suppliers	20	10	11
Dollar Value of EDI Orders	\$17,484,706	\$51,713,489	\$67,879,091
Maintenance/Special Projects Issues	\$ 1,040,684	\$ 1,010,220	\$ 675,234
Number of Pickups and Returns	5,016	5,412	5,675

The Mail Services Center, Cost Center Group 076, The Mail Services Center offers intra-district delivery and pickup services to all schools and departments within the district. Thirteen delivery trucks make 456 stops per day and handle an average of 25,000 pieces of U.S. mail per day. The center acts as the centralized liaison between the district and United States Postal Service and Federal Express, insuring the lowest cost on mailings.

Fiscal Year 2008-09 Accomplishments:

- Began documentation for future ISO certification
- Began integration of mail delivery with warehouses
- Deleted outsourced courier service to outlying areas
- Increased utilization of presort imprint

Fiscal Year 2009-10 Objectives:

- Update web page with mail information
- Expand alternative mail delivery methods
- Provide services to new schools and locations
- Explore cost saving measures

Mail Services Center

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of Mail Stops	456	471	478
Pieces of Mail Posted	6,996,274	7,409,695	7,623,521
Average Cost of Mail Piece Posted	0.31	0.314	0.258
Average Cost of US First Class Rate	0.371	0.412	0.31

FINANCE AND OPERATIONS DIVISION ALLOCATIONS

For Fiscal Years 2007-08 Through 2009-10

Description	2007-08		2008-09		2009-10		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	45.35	\$ 3,590,465	49.35	\$ 4,376,172	48.10	\$ 4,418,677	\$ 42,505	1.0%
Support Staff	1,718.75	71,879,998	1,775.28	74,639,545	1,687.98	72,105,897	(2,533,648)	(3.4)%
Benefits	-	27,439,093	-	30,489,956	-	32,898,080	2,408,124	7.9%
Purchased Services	-	5,465,678	-	5,091,433	-	6,967,188	1,875,755	36.8%
Supplies	-	16,348,681	-	16,127,701	-	12,238,298	(3,889,403)	(24.1)%
Other	-	87,135	-	168,549	-	83,374	(85,175)	(50.5)%
TOTAL	1,764.10	\$124,811,051	1,824.63	\$ 130,893,356	1,736.08	\$128,711,514	\$ (2,181,842)	(1.7)%

Districtwide Expenditures

Services:

This cost center provides for those costs which are not necessarily assigned to individual schools or departments. Projects in this unit are typically to appropriate funds that are distributed districtwide or to accumulate reserves or deferred appropriations.

The 2009-10 Amended Final Budget development for this unit involves the following areas.

Salary line items include:

- Extra duty payments for building rental activities
- Salary schedule payments for mid-year reclassifications of support and administrative staff

Benefits include:

- Funding for potential shortfall of retiree health payments and vacations
- Funding for unused sick leave payments
- Funding for CCEA career plan benefit payments

Purchased Services include:

- Projected professional fee of \$10.9 million paid to Edison Schools. In the General Operating Fund, Edison receives a per pupil revenue based on weighted enrollment similar to that of charter schools. The professional fee represents the difference between estimated per pupil revenue and expenditures paid on behalf of Edison by the district for payroll and supplies.
- \$5.2 million for transfers to area service centers based upon the formula to support differentiated funding
- \$3.2 million for funding of the empowerment schools model
- Deferred purchased services allocations

Supplies include:

- Deferred instructional supplies
- Field trip clearing account. This account reflects a credit appropriation of \$5 million. Schools are charged for field trips by the Transportation Department. The offsetting credit is reported in this clearing account.



Property includes:

- Vehicle needs for the district
- Equipment requests from all administrative units

Other includes:

- Reserves, designations and contingency, including: \$52.4 million for potential revenue shortfalls in 2010-11, \$10.0 million designated for ESEA employee group insurance, \$10 million for categorical indirect cost reimbursement, and \$20.4 million as an undesignated ending fund balance.

School Allocations Districtwide

Services

This cost center reflects amounts for instructional supplies and equipment for all schools in the district. Following approval of the total appropriation levels in this budget for all schools combined, the aggregate amounts are then distributed to schools based upon formulas tied to enrollments. Those formulas are detailed in the Allocation of Personnel and Supplies Section of this document.

Salaries and Benefits include:

- Expenditures in school-based staff development programs

Purchased Services include:

- Printing/binding services, communication charges, postage and other miscellaneous service expenditures

Supplies include:

- Expenditures for athletic supplies, textbook appropriations and related expenditures, custodial supplies, special education supplies, and related supplies for various magnet programs

Property includes:

- Major, minor, and computer equipment expenditures associated with instruction and vocational education

Other includes:

- Designated allowances for maximum school carryover (See Budget Policy/Budget Administration – Schools)



DISTRICTWIDE EXPENDITURES AND SCHOOL ALLOCATIONS

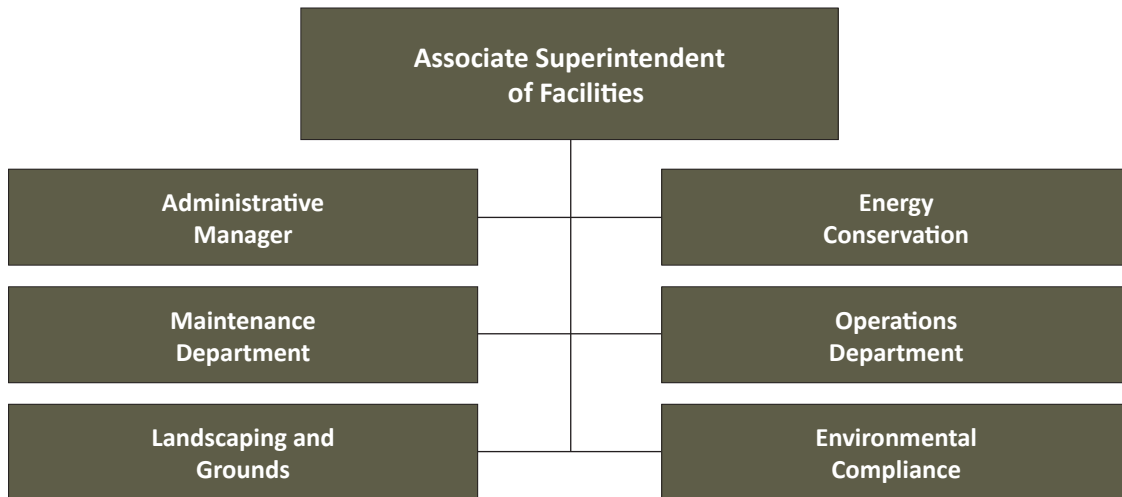
For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	2.00	\$ 66,448	1.00	\$ 183,132	2.00	\$ 268,304	\$ 85,172	46.5%
Licensed	-	1,541,096	-	-	-	-	-	-%
Support Staff	0.50	666,297	0.50	(1,472,009)	0.50	(768,655)	703,354	(47.8)%
Benefits	-	1,441,042	-	6,432,062	-	2,649,185	(3,782,877)	(58.8)%
Purchased Services	-	24,594,155	-	30,603,490	-	23,823,978	(6,779,512)	(22.2)%
Supplies	-	20,496,952	-	61,303,710	-	57,172,963	(4,130,747)	(6.7)%
Property	-	2,791,147	-	15,844,822	-	8,161,306	(7,683,516)	(48.5)%
Other	-	96,017,296	-	90,585,000	-	109,058,000	18,473,000	20.4%
TOTAL	2.50	\$147,614,433	1.50	\$203,480,207	2.50	\$200,365,081	\$ (3,115,126)	(1.5)%

FACILITIES DIVISION

Cost Center Groups

020	Associate Superintendent of Facilities
587	Administrative Manager
021	Energy Conservation
023	Maintenance Department
024	Operations Department
025	Landscaping and Grounds
029	Environmental Compliance



FACILITIES DIVISION

Mission

The Facilities Division administers a wide scope of functions including, but not limited to, the operation, maintenance, and fiscal control of all district facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos and lead abatement, indoor air quality, mold investigation and remediation, and hazardous materials/laboratory functions, emergency management, and all school facilities grounds maintenance.

Services:

The Division is comprised of approximately 2,465 personnel, 353 schools at 317 school sites, and 33 administrative sites; spanning a geographic area of approximately 8,000 square miles; and is managed by the Associate Superintendent with the assistance of six department heads. Capital funded departments within the Division are not included in this overview (as they are not funded through the General Operating Fund) are Construction Management, Special Projects and Renovations Services, Planning and Design, and Inspection Services. Accordingly, the accomplishments, objectives, and performance measures are General Operating Fund-based only and do not include capital funded activities.

The Cost Center Groups comprising the Facilities Division overview are the following:

020	Associate Superintendent	024	Operations Department
587	Administrative Manager	025	Landscaping and Grounds
021	Energy Conservation	029	Environmental Compliance
023	Maintenance Department		

Associate Superintendent, Cost Center Group 020, is charged with supervision of all Division departments. The Associate Superintendent is responsible for the operation, maintenance, and fiscal control of all district facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos abatement and hazardous materials/laboratory functions, and all school facilities grounds maintenance. The Associate Superintendent is the primary purchasing authority with respect to construction and renovation of school facilities.

Energy Conservation, Cost Center Group 021, tracks all utility usage and costs and oversees and administers energy and water conservation for facilities within the district. Working with the centrally controlled Energy Management Systems (EMS), Energy Conservation ensures that prudent air conditioning, heating, and lighting practices are established and maintained at all district facilities.

Maintenance, Cost Center Group 023, accomplishes maintenance and repair of district facilities, equipment, and utility systems utilizing the Work Management Center, Equipment Repair, General Repair, Mechanical Systems and Equipment, Exterior and Structural, and Utility-Monitor Control. Five zonal maintenance vans are currently in operation to assist in maintaining the needs of district schools and support facilities. Presently, the Work Management Center is responding to approximately 96,000 work orders each year.

Operations, Cost Center Group 024, is the largest department in the Division in terms of staff size and provides custodial services, payroll for over 1,500 employees, recycling at selected schools, coordination of refuse disposal, pest control treatment, pigeon deterrent, gym floor refinishing, and window cleaning services for all district facilities. The head custodian, custodial leader, or custodian, depending on the type of facility, is at the location while the school is in session and assists the administration in site maintenance.

Landscaping and Grounds, Cost Center Group 025, performs the primary function of installation and maintenance of plant material and grass playing fields and the installation and maintenance of irrigation systems to promote a sustainable environment for these plants. Support personnel perform turf mowing and other horticultural practices, equipment maintenance and repair, grading and clean-up support, and installation and repair of irrigation components including computerized water management systems.

Environmental Compliance, Cost Center Group 029, provides oversight and assistance in complying with federal, state, and local environmental occupational health and safety laws as well as administration of asbestos, hazard communication, hazardous waste, and underground storage tank management programs.

Administrative Management, Cost Center Group 0587, provides primary administrative backup to the Associate Superintendent and ensures that all maintenance and building construction complies with all applicable building and fire codes; provides examinations of occupational health and environmental concerns for schools, employees, parents, and the public.

Fiscal Year 2008-09 Accomplishments:

- Placed Zone crews in SE and NE Region Support Centers
- Completed over 93,305 maintenance work orders
- Maintained ISO 9001 certification for the Maintenance Department
- Achieved a cost avoidance savings for 2008-09 electricity projected to be \$10.3 million
- Cost avoidance calculations are now performed in-house, eliminating an outside consultant
- Converted HVAC controls in approximately 876 portable classrooms to simple energy efficient systems
- Received \$247,000 in rebate money from NV Energy, which funds will be used for future energy conservation projects
- Completed and distributed the District's Emergency Management Operations Plan
- Conducted first Emergency Operations Center exercise involving three schools
- Collected and downloaded available resources into the National Incident Management Systems-Incident Resource Inventory System program as requested by the Department of Homeland Security (DHS)
- Monitored the installation of equipment and fall surfacing for 33 new elementary school playgrounds

Fiscal Year 2009-10 Objectives:

- Continue developing a strategic plan for staffing, equipping, and decentralizing support for the four service areas
- Continue to improve the new CMMS system, including securing office and workspace for crews in each of the service areas
- Implement QA/QC program for work order accountability
- Recognize and reward schools with cost avoidance energy savings of 10% or more
- Replace HVAC controls in the approximately 400 remaining portable classrooms to the energy efficient system
- Convert all remaining T12 lights in portable classrooms to be energy efficient T8's, approximately 277 classrooms
- Continue and expand in-house retro-commissioning aimed at energy conservation and reduced maintenance
- Pursue ways and means to reduce computer energy waste
- Revise and distribute the Emergency Action Plans Office and Teachers Guides
- Prepare and distribute the Epidemic/Pandemic Emergency Plan to district personnel
- Create a District Emergency Management Website
- Aid in the development of a statewide crisis response plan under the Schools Prepared and Ready Together Across Nevada program

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of Schools	326	341	347
Cost Avoidance Savings (electrical)	\$8,000,000	\$8,500,000	\$10,300,000
Safety/Environmental/Hazardous Materials and Indoor Air Quality			
Requests/Complaints	1,720	1,699	858
Acres of Improved Ground	4,810	5,073	5,101
Number of maintenance work orders	83,363	95,985	93,305
Cleaning Square Footage: Schools	28,307,685	30,666,338	31,244,769
Portables	1,591,487	1,508,395	1,630,247
Administrative Sites	1,144,253	1,254,650	1,277,412
School Safety Inspections	995	1,042	1,114
Energy Conservation Rebates	234	256	307

FACILITIES DIVISION ALLOCATIONS

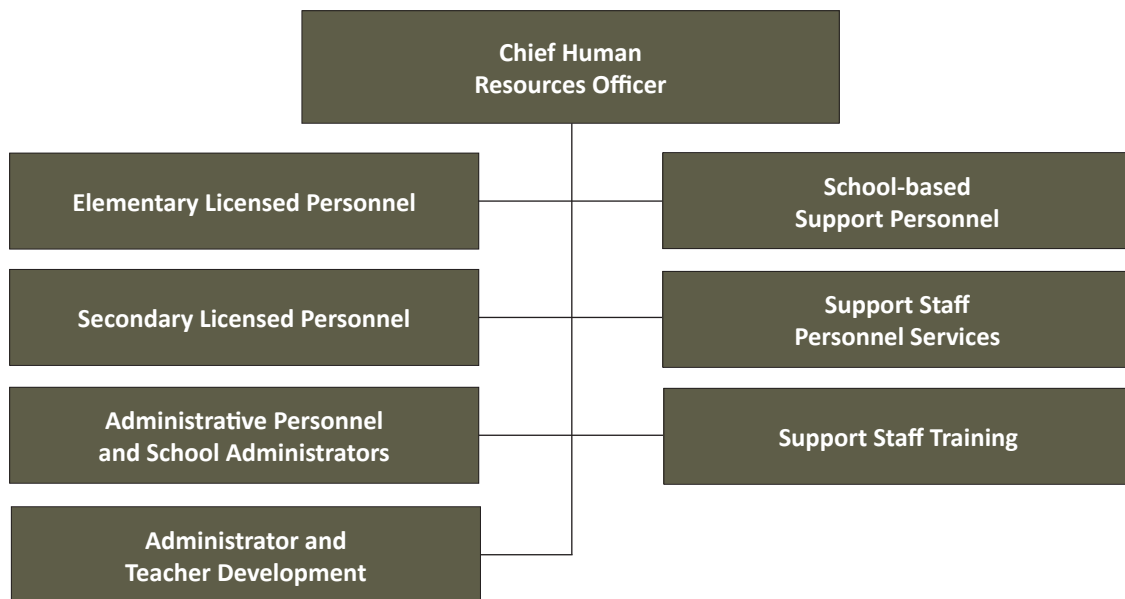
For Fiscal Years 2007-08 Through 2009-10

Description	2007-08		2008-09		2009-10		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	17.00	\$ 1,475,509	19.50	\$ 1,832,095	17.50	\$ 1,672,742	\$ (159,353)	(8.7)%
Support Staff	2,095.80	81,943,307	2,222.97	87,634,921	2,148.22	84,331,528	(3,303,393)	(3.8)%
Benefits	-	28,670,588	-	35,477,697	-	36,356,463	878,766	2.5%
Purchased Services	-	22,332,386	-	23,548,974	-	23,506,274	(42,700)	(0.2)%
Supplies	-	58,885,037	-	63,760,673	-	64,105,331	344,658	0.5%
Property	-	-	-	75,000	-	75,000	-	-%
Other	-	97,654	-	89,278	-	84,278	(5,000)	(5.6)%
TOTAL	2,112.80	\$193,404,482	2,242.47	\$212,418,638	2,165.72	\$210,131,616	\$(2,287,022)	(1.1)%

HUMAN RESOURCES DIVISION

Cost Center Groups

- 031 Chief Human Resources Officer
- 032 Support Staff Personnel Services
- 033 Administrator and Teacher Development
- 036 Support Staff Training
- 040 Administrative Personnel and School Site Administrators
- 042 Elementary Licensed Personnel
- 043 Secondary Licensed Personnel
- 046 School-based Support Personnel



HUMAN RESOURCES DIVISION

Services:

The Division is responsible for recruiting, hiring, placing, and retaining the district's licensed, support staff, police services, and administrative employees, to include the staffing of all elementary, secondary, specialized, and alternative schools in addition to all other departments in the organization. The Division has been reorganized and continues to align functions in order to improve customer service and enhance efficiency.

The cost center groups comprising the Division overview are the following:

031	Chief Human Resources Officer	040	Administrative Personnel & School Site Administrators
032	Support Staff Personnel Services	042	Elementary Licensed Personnel
033	Administrator & Teacher Development	043	Secondary Licensed Personnel
036	Support Staff Training	046	School Base Support Personnel

Cost center groups include the operations of the offices of the Chief Human Resources Officer, the Deputy Human Resources Officer, and various directors assigned to supervise employee services, administrative personnel, recruitment and staffing, new teacher development and mentoring programs, leadership development, support staff development and training, alternative route to licensure, and substitute services.

Fiscal Year 2008-09 Accomplishments:

- Aligned procedures that enhanced customer service, communication, efficiency, and productivity in the Division
- Expanded opportunities for teachers to become highly qualified
- Improved compliance with highly qualified teacher requirements
- Continued to monitor practices for MGT audit and MPS/ISO compliance
- Expanded employee recruitment initiatives for identified critical shortage areas
- Expanded development of data systems for use as a source of decision making by selected departments within the Division
- Maintained and expanded partnerships with local institutions of higher education to increase the pool of highly qualified teachers and paraprofessionals
- Developed and implemented a new website

Fiscal Year 2009-10 Objectives:

- Align procedures that enhance customer service, communication, efficiency, and productivity in the Division
- Continue efforts to improve compliance with highly qualified teacher requirements
- Conduct a review of the screening and interview process for applicants seeking licensed personnel positions.
- Update position descriptions, position requirements, and the support staff Qualified Selection Pool (QSP) process
- Expand employee recruitment and retention initiatives for identified critical shortage areas
- Establish reliable, comprehensive data systems that are used by the Division as the basis for making decisions
- Expand partnerships with local institutions of higher education to increase the pool of highly qualified licensed personnel
- Expand technology systems to improve efficiency and customer service, including monitoring and providing ongoing updates for the Division website

HUMAN RESOURCES DIVISION ALLOCATIONS

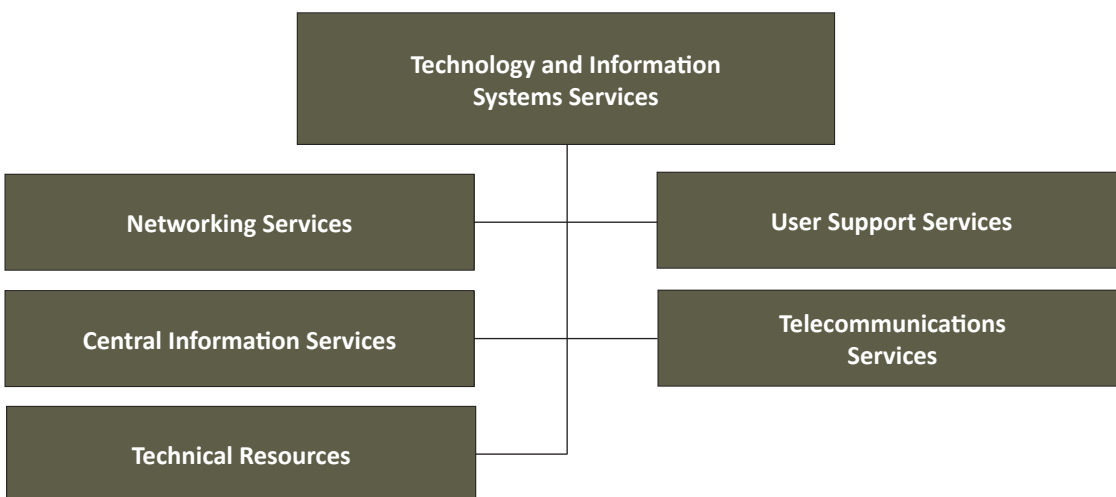
For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	866.00	\$ 75,963,233	914.00	\$ 81,613,266	880.00	\$ 81,653,866	\$ 40,600	0.0%
Licensed	12,405.37	644,115,365	12,986.02	665,368,638	12,852.34	675,577,198	10,208,560	1.5%
Support Staff	3,415.94	117,320,806	3,737.22	128,380,139	3,499.74	119,382,168	(8,997,971)	(7.0)%
Benefits	-	280,268,439	-	313,722,051	-	327,422,080	13,700,029	4.4%
Purchased Services	-	3,257,217	-	3,113,422	-	1,994,422	(1,119,000)	(35.9)%
Supplies	-	371,601	-	869,800	-	559,300	(310,500)	(35.7)%
Other	-	165,604	-	3,156,500	-	3,125,500	(31,000)	(1.0)%
TOTAL	16,707.31	\$1,121,462,265	17,637.24	\$1,196,223,816	17,232.08	\$1,209,714,534	\$13,490,718	1.1%

TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION

Cost Center Groups

- 056 Technology and Information Systems Services
- 054 Networking Services
- 057 User Support and School Technology Development Services
- 058 Central Information Services
- 063 Technical Resources
- 190 Telecommunications Services



TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION

Mission

The primary mission of Technology and Information Systems Services (TISS) is to provide technology-related leadership and support to enhance the district's ability to meet its goals.

Services:

The Division's major responsibilities include supporting the district's central information systems (e.g., payroll, student accounting, human resources) and parent communication system, implementing and maintaining local area and wide area networks throughout the district, maintaining the inventory of microcomputer equipment, and training educational computing strategists (ECS).

To meet these requirements, the Division is organized into the following cost center groups:

056	Assistant Superintendent - Chief Technology Officer	058	Central Information Systems
054	Networking Services	063	Technical Resources
057	User Support and School Technology Deployment Services	190	Telecommunication Services

Networking Services (NS), Cost Center Group 054, provides networking support to the district. It is comprised of five work units and functional areas: Planning Unit, which provides detailed layout and inspection activities to new school data communication networks; Logistics, responsible for providing logistical support to the other department units (e.g. communications, spare parts, etc.); Network Security, responsible for network security related activities; Network Unit, which provides wide area and local area network connectivity, and the Server Unit, which manages school and various administrative site servers.

User Support Services (USS), Cost Center Group 057, is responsible for providing help desk support for all personal computers (PCs) and network-related issues as well as support for district-wide software applications, desktop maintenance support for PCs and peripherals, and video conference support for users throughout the district. To meet these support requirements, USS is divided into three operation units: Call Support Center, PC Support, and Video Conference Support (VTC). To increase operational efficiencies, School Technology Deployment Services (STDS), has merged with USS; its responsibilities remain the same: to provide integration of technology in the district's schools. Activities are funded predominantly by bond programs to perform the project management and installation associated with networking of over 322 schools from server to desktop. These activities include equipment installation for local area network (LAN) and wide area network (WAN) communication, computers, and all levels of associated software.



Central Information Services (CIS), Cost Center Group 058, provides enterprise computer systems to the district such as Student Information System, Payroll, HRMS, Finance, Purchasing and Warehousing. CIS consists of the following service groups: Computer Operations and Data Control, Database Administration, Programming, SAP Basis, SAP Security, SASI Team, Systems Administration, and Systems Architecture & Special Projects.

Technical Resources, Cost Center Group 063, provides electronic communications, application development services, professional development, training materials, InterAct, and internet services (including web access and web development).

Telecommunication Services, Cost Center Group 190, provides installation and maintenance of telephone communication systems in the district. This equipment includes electronic, digital, and Voice over IP (VoIP) telephone systems as well as two-way radios. Installation services include research and development, planning, equipment installation, testing, and operational in-service training. Maintenance services include scheduled preventive maintenance inspections, on-site equipment repairs, and evaluation and replacement of obsolete equipment.

Fiscal Year 2008-09 Accomplishments:

- Completed implementation of the district-wide parent communication system, ParentLink, to include all 347 schools serving over 311,000 students and their parent/guardians
- Decreased maintenance downtime for classroom and office computers by more than 15% while facing a 10% increase in requests for service
- Enhanced the Network Operations Center to monitor all critical network equipment proactively, to alert technicians of problems as they arise, and to collect performance and health data continuously for trend review
- Facilitated operation of the Network Resources Review Panel to ensure guidance and management of internet practices
- Completed deployment of 42 new servers to schools as part of refreshment program
- Initiated migration from Novell Netware to Microsoft Windows as the primary server operating system in schools
- Upgraded all telephone systems to version 8 of the Alcatel telephone operating system
- Replaced classroom UPS units in 217 classrooms supporting VoIP telephones as a proactive measure
- Installed or revisited over 9,100 computers as part of a new school integration, refreshment program, or grant programs

Fiscal Year 2009-10 Objectives:

- Devise and implement an assessment of enterprise hardware and software systems utilized throughout the district to determine opportunities for improvement of the district-wide technology infrastructure
- Continue to expand WiFi networking in schools
- Enhance self-service options for site-based technical staff by:
 1. Streamlining access to troubleshooting tools and audit information
 2. Providing web interface to enter service requests online and monitor progress
- Through the use of GPS-guided scheduling and remote ticket completion, increase by 5% the number of computer-related repairs completed despite having a smaller number of field staff
- Develop and implement solutions for integrating Windows and Macintosh computers and printers into a Microsoft Active Directory environment

Performance Measures	FY2006-07	FY2007-08	FY2008-09
PC/Network Repair Tickets Generated	28,919	33,148	35,345
Business Application Tickets Generated (e.g., SASI,ERP)	N/A	N/A	34,766
Refreshment Computers	5,819	5,595	1,856
Telephones Supported	27,746	29,743	31,620
Teacher Voice Mail Boxes Supported	16,721	17,391	17,119
Sites with E911	296	323	331
Report Cards Printed	640,000	649,234	650,445
ParentLink Parent Logins	N/A	N/A	103,891
Phone Messages Delivered Via ParentLink	N/A	N/A	10,531,579
InterAct Users (approximately)	45,000	45,000	45,000
CCSD Web Site hits	706 million	886 million	602 million
Filtered Internet pages served	2.3 billion	7.5 billion	8 billion
Email messages filtered for SPAM/VIRUS	195 million	380 million	450 million

TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION ALLOCATIONS

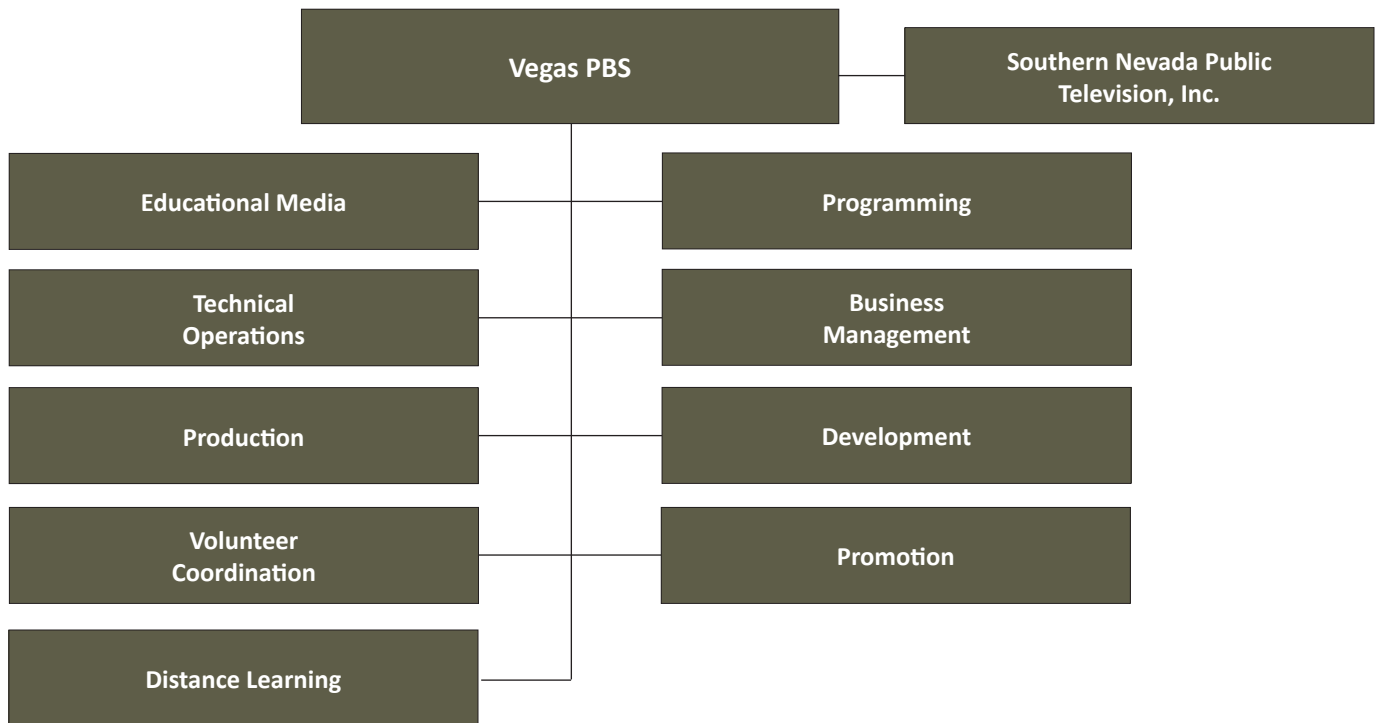
For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	9.70	\$ 835,834	12.70	\$ 1,176,376	13.70	\$ 1,317,214	\$ 140,838	12.0%
Licensed	0.10	24,251	-	38,460	-	18,000	(20,460)	(53.2)%
Support Staff	141.00	9,679,722	152.50	10,779,684	146.50	10,586,961	(192,723)	(1.8)%
Benefits	-	3,103,252	-	3,743,953	-	3,824,683	80,730	2.2%
Purchased Services	-	13,302,581	-	18,403,120	-	15,392,894	(3,010,226)	(16.4)%
Supplies	-	7,324,323	-	2,148,970	-	1,919,950	(229,020)	(10.7)%
Property	-	84,319	-	6,000	-	6,000	-	-%
Other	-	15,796	-	196,000	-	8,000	(188,000)	(95.9)%
TOTAL	150.80	\$34,370,078	165.20	\$36,492,563	160.20	\$33,073,702	\$(3,418,861)	(9.4)%

VEGAS PBS

Cost Center Groups

140 Vegas PBS
603 Distance Learning



Mission Statement

The mission of the Vegas PBS division is to use telecommunications technology and local outreach activities to support the educational, cultural, health, safety, and civic needs of southern Nevada. This is accomplished by the creation, acquisition, and distribution of educational courses and program content using “high tech” digital media that is enhanced with “high touch” community partnerships, civic events, and outreach activities.

Services:

Vegas PBS consists of several distinct media services managed according to mission, technology, and revenue sources. Functionally these service units are divided into the Virtual High School (VHS), and Educational Media Services (EMS) and Public Service Media (PSM) departments. VHS and EMS are funded primarily by the district with supplemental support from corporate funding and government grants. These digital media services directly serve classroom teachers, counselors and librarians, or offer district-approved professional development curriculum. PSM includes public television, educational cable, and community outreach activities that are funded primarily by donations from individuals, corporations, foundations, and federal grants.

Vegas PBS Educational Media Services (EMS)

The Vegas PBS Educational Media Services Department consists of many services reaching all areas of the district including:

- Programming six closed-circuit Educational Broadband Service (EBS) channels for schools via curriculum based “themed” channels named Health and Wellness, Live, Career and Technical, Elementary, NASA, and Research
- Scheduling and operating Cox educational access cable channels 110 (Rewind) and 111 (Jackpot)
- Digitizing the forty-two Cable in the Classroom channels provided by Cox Cable, plus the seven Vegas PBS public channels, five local commercial news channels, and the six EBS channels via the district’s wide area network.
- Acquiring, producing, and indexing 170,000 curriculum-based educational digital media objects, linking resource databases, and training teachers to properly use on demand digital media objects in the classroom
- Collecting, duplicating, and lending physical media materials from the Educational Media Center to schools across the state
- Funding operations of Ready-To-Learn early childhood literacy workshops, Reading for Smiles oral health workshops, and Keeping Kids Fit child obesity workshops, including workshop facilitators, student books, and technology kits
- Marketing and administering the PBS TeacherLine online professional development college credit course offerings and scholarships allowing teachers to meet “Highly Qualified” status
- Providing production, duplication and distribution of administrative training materials, police and human resources updates, administrative orientation, and adherence to legal and safety regulations, student contests, PSAs, Inside Education, School Matters, a homework math tutoring program, and Homework Hotline
- Acquiring, marketing, and supporting users of video-based GED courseware in schools, businesses, and nonprofit organizations
- Collecting and creating unified educational, program-related, interactive and curriculum based web materials for parents, teachers, and children on six websites including VegasPBS.org, VegasPBSParents.org, VegasPBSTeachers.org, VegasPBSKids.org, VegasPBSKidsGo.org, and VegasPBSPlay.org
- Supporting pre-service teachers and state teaching institutions by donating access and providing orientation training for effective use of video on demand materials
- Administering and coordinating statewide educational media services targeted to deaf/hard of hearing and blind /visually impaired students and caregivers through the Described and Captioned Media Program, captioning services, parental backpacks, and the creation of Braille media for teachers and students

Vegas PBS Educational Media also provides educational video services to public, private, and home-schooled children in Clark, Lincoln, Nye, and White Pine Counties in Nevada, plus portions of San Bernardino County in California, and Mojave County in Arizona.

Virtual High School (Distance Learning)

The Virtual High School is a fully accredited online high school which offers students instruction through Internet-based classes. Students take classes online 24 hours a day, 7 days a week, to earn their high school diploma while gaining valuable technology skills. A small number of students attend the high school as full-time students. The majority of enrollments are part-time students taking one or two classes needed for graduation.

Virtual High School had over 5,000 students enrolled during the 2008-09 school year. Enrollments for the 2009-10 school year are projected to jump to 7,000 students due to the budget reductions at the traditional high schools. The Virtual High School provides:

- Credit-bearing online courses to the other forty two high school students in the district including honors, advance placement, standard, and credit recovery courses
- Credit-bearing online courses to students in the other sixteen districts in the state with funding under a state grant to Vegas PBS including honors, advance placement, standard, and credit recovery courses.
- Credit-bearing online honors courses to middle schools students in the district including geometry and spanish.
- On-line drivers education course to students in the district and throughout the state

Vegas PBS Public Service Media

Vegas PBS Broadcasting includes three channels of local public television on KLVX-DT 10.1 (PBS), 10.2 (Create), and 10.3 (V-me). Seven public channels are provided for the general public on Cox cable including PBS (10), Rewind (110), Jackpot (111), Create (112), V-me (113), World View (114) and Sprout (355). These operations are funded without district support through viewer donations, corporate sponsors, foundation grants, contract productions, facility rentals, competitive state and federal grants, private endowment funds, and the Corporation for Public Broadcasting. Vegas PBS serves more than 700,000 people weekly through its broadcast services.

Major community engagement activities are scheduled by Vegas PBS Broadcasting or its nonprofit subsidiary, Southern Nevada Public Television (SNPT), each year around high-visibility national PBS television programs. Special emphasis is currently on visiting national parks, facing the mortgage and job crisis, children's oral hygiene, and childhood obesity. An ongoing program focuses on early childhood literacy by providing over 400 workshops each year for children and parents in Title I neighborhood schools. Special outreach programs primarily with the Clark County Library District support adult literacy, GED courses, and English language proficiency.

Vegas PBS produces many privately funded programs for the PBS, Jackpot, and Rewind channels which attempt to meet community interest and civic needs.

Outdoor Nevada and Wonders of the West provide information on outdoor recreation and environmental awareness with rich web materials to support school curriculum.

Recession Rx is designed to help families find community resources that can assist with current mortgage foreclosure issues, job searches, or career education options.

Community Calendar provides public notice on Vegas PBS and Vegas PBS.org about hundreds of community lectures, nonprofit fundraisers, and cultural performances and ethnic celebrations.

Inside Education explores K-12 school issues for the general public.

Nevada Week in Review offers a reporter's roundtable discussion of political issues.

Student Showcase provides exposure for excellent district students competing or performing in the Clark County Spelling Bee, Varsity Quiz, Junior Varsity Quiz, Reading Rainbow Young Writers and Illustrators Contest, or holiday music festivals,

Green from the Ground Up provides examples of desert appropriate, energy efficient commercial building construction options.

Health Bites provides informational public service announcements as on health issues including skin cancer, swimming pool safety, immunizations, etc.

Vegas PBS is concluding an ambitious \$65 million capital campaign to privately fund new equipment needed for digital broadcasting and to fund the public TV portion of a new district educational technology campus to be operated in conjunction with the Virtual High School. Approximately \$6 million remains to be raised to complete the project.

Fiscal Year 2008-09 Accomplishments:

- Provided district classrooms with over 400,000 programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Enrolled 600 district teachers in NCLB certification online courses acquired from PBS TeacherLine and offered through educational institutions
- Expanded public service through digital multicast and cable offerings
- Created program access through POD-casting, internet video streaming, and online cable-casting
- Expanded the Keeping Kids Fit project targeting childhood obesity and healthy lifestyles through technology and education
- Maintained and updated the web site to provide greater educational and program services and increased multi-media offerings
- Introduced V-me Spanish language broadcast for the first time providing educational free over-the-air programming to Spanish-speaking viewers

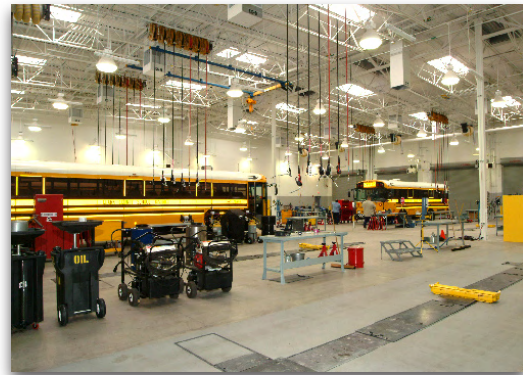
Fiscal Year 2009-10 Objectives:

- Provide district classrooms with over 500,000 programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Provide certification online courses for district acquired from PBS TeacherLine to offer math and science-based courses
- Increase program access through POD-casting, internet, video streaming, and online cable-casting
- Expand the Keeping Kids Fit multi-media educational initiative focusing on childhood obesity
- Increase services to non-English speaking populations with special emphasis on children and the educational media
- Complete the Educational Technology Campus capital campaign and complete the move into the new facility
- Develop workforce readiness programs to combat unemployment
- Train teachers during the summer to allow program expansion due to budget cuts
- Acquire and promote new online tutorial materials to allow student self study for state high school proficiency exams

VEGAS PBS ALLOCATIONS

For Fiscal Years 2007-08 Through 2009-10

Description	2007-08 Actuals		2008-09 Amended Final Budget		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	AMOUNT	PERCENT
Admin / Prof Tech	11.00	\$ 955,689	14.00	\$ 1,295,250	14.00	\$ 1,302,750	\$ 7,500	0.6%
Licensed	1.00	199,499	3.00	269,263	3.00	282,299	13,036	4.8%
Support Staff	33.75	1,783,673	35.00	2,037,413	31.00	1,879,908	(157,505)	(7.7)%
Benefits	-	856,807	-	1,131,056	-	1,108,238	(22,818)	(2.0)%
Purchased Services	-	543,827	-	470,305	-	267,025	(203,280)	(43.2)%
Supplies	-	160,262	-	397,936	-	330,186	(67,750)	(17.0)%
Property	-	-	-	53,650	-	53,650	-	-%
Other	-	220,497	-	307,472	-	220,472	(87,000)	(28.3)%
TOTAL	45.75	\$ 4,720,255	52.00	\$ 5,962,345	48.00	\$5,444,528	\$ (517,817)	(8.7)%



Other Funds

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SPECIAL REVENUE FUNDS

FEDERAL PROJECTS FUNDS

The Federal Projects Funds are used to account for projects related to federally assisted activities. A detailed listing of grants is included in the appendix section. The Medicaid programs are for services rendered on behalf of eligible students receiving School-Based Child Health Services that are used to supplement the district's educational process.

The Federal Projects Funds' ending fund balance are expected to decrease to a balance less than \$1 million due to the planned spend down of reimbursement revenues received in prior years for Medicaid services on behalf of eligible students.

GRANTS FROM FEDERAL SOURCES

For the Fiscal Years 2008-09 and 2009-10

Description	2008-09 Estimated	2009-10 Budget
No Child Left Behind Act		
P.L. 103-382:		
Title I-A - Disadvantaged	\$ 68,250,000	\$ 64,000,000
Title I - School Improvement	1,000,000	1,500,000
Title I-D - Neglected & Delinquent Children	150,000	150,000
Title II-A - Teacher/Principal Training & Recruitment	11,000,000	9,000,000
Title II-D - Enhancing Education Through Technology	500,000	500,000
Title III - Instruction for Limited English	5,000,000	4,500,000
Title IV-A - Safe & Drug Free Schools	870,000	700,000
Title V - Innovative Education Program Strategies	1,000,000	650,000
McKinney - Vento Homeless Assistance	100,000	100,000
Special Education Cluster		
P.L. 99-457, Preschool Project	1,500,000	3,000,000
P.L. 101-476:		
Educating Students With Disabilities: Local Plan	39,600,000	42,000,000
Educating Students With Disabilities: Case Load	200,000	150,000
Indian Education Act, Title IX-A, P.L. 102-382	155,000	150,000
Office of Refugee Resettlement		
Refugee School Impact Aid	300,000	150,000
Special Projects		
GEAR UP	700,000	600,000
Direct Grants from the Department of Education		
Teaching American History	1,795,000	1,795,000
Early Reading First	1,000,000	900,000
Reading & Emergency Management	775,000	700,000
Clean School Bus	200,000	-
GREAT Programs	45,000	35,000
Youth Risk Behavior Study	30,000	20,000
School Drug Testing	150,000	150,000
Newcomer Academy	120,000	100,000
Executive Leadership	385,000	350,000
Carl D. Perkins Vocational & Applied Technology		
Education Act, P.L. 101-392	3,500,000	3,300,000
Community Learning Center		
Title IX 21st Century - Bell	100,000	75,000
Title IX 21st Century - Brown MS	100,000	100,000
Title IX 21st Century - Cashman MS	100,000	75,000
Title IX 21st Century - District Incentive	200,000	200,000
Title IX 21st Century - Edwards	100,000	100,000
Title IX 21st Century - Fremont MS	100,000	100,000
Title IX 21st Century - Fyfe	100,000	100,000
Title IX 21st Century - Garside MS	100,000	100,000
Title IX 21st Century - Harris	100,000	100,000

GRANTS FROM FEDERAL SOURCES

For the Fiscal Years 2008-09 and 2009-10

Description	2008-09 Estimated	2009-10 Budget
Community Learning Center - Continued		
Title IX 21st Century - Herron	100,000	100,000
Title IX 21st Century - JD Smith MS	100,000	100,000
Title IX 21st Century - Kelly	100,000	100,000
Title IX 21st Century - Laughlin HS	100,000	100,000
Title IX 21st Century - Lunt	100,000	100,000
Title IX 21st Century - Martinez	100,000	100,000
Title IX 21st Century - Moapa Education Center	100,000	100,000
Title IX 21st Century - Orr MS	100,000	100,000
Title IX 21st Century - Roundy	100,000	100,000
Title IX 21st Century - Rowe	100,000	100,000
Title IX 21st Century - Sewell	100,000	100,000
Title IX 21st Century - Squires	100,000	100,000
Title IX 21st Century - Cowen Sunset HS	100,000	100,000
Title IX 21st Century - Wendell Williams	100,000	100,000
Nevada Department of Education		
Nevada Reading First Grant	4,125,000	3,000,000
American Recovery and Reinvestment Act	-	6,900,000
Nevada Department of Public Safety		
Clark County Traffic Zone Coordinator	150,000	150,000
OTHER FEDERAL SOURCES		
Medicaid Reimbursement Programs	1,380,000	1,500,000
TOTAL GRANTS FROM FEDERAL SOURCES	\$146,380,000	\$148,400,000

FEDERAL PROJECTS FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For Fiscal Years 2007-08 Through 2009-10

DESCRIPTION	STAFF	2007-08 ACTUALS	STAFF	2008-09 ESTIMATED ACTUALS	STAFF	2009-10 AMENDED FINAL BUDGET	2008-09 vs. 2009-10	
		AMOUNT		AMOUNT		AMOUNT	AMOUNT	PERCENT
Revenues and Resources:								
Federal Sources		\$ 141,938,765		\$ 146,380,000		\$ 148,400,000	\$ 2,020,000	1.4%
Opening Fund Balance		8,045,781		6,646,351		4,526,351	(2,120,000)	(31.9)%
Total Resources		149,984,546		153,026,351		152,926,351	(100,000)	(0.1)%
Expenditures:								
Salaries	1,192.17	67,878,310	1,283.00	73,057,000	1,260.00	70,837,000	(2,220,000)	(3.0)%
Fringe Benefits		21,662,902		21,905,000		21,077,000	(828,000)	(3.8)%
Purchased Services		22,721,661		23,025,220		26,320,500	3,295,280	14.3%
Supplies		22,268,678		24,059,435		27,885,500	3,826,065	15.9%
Property/Equipment		1,018,401		375,650		345,000	(30,650)	(8.2)%
Other Expenditures		7,788,243		6,077,695		5,680,000	(397,695)	(6.5)%
Total Expenditures:		143,338,195		148,500,000		152,145,000	3,645,000	2.5%
Ending Fund Balance		6,646,351		4,526,351		781,351	(3,745,000)	(82.7)%
Total Applications	1,192.17	\$ 149,984,546	1,283.00	\$ 153,026,351	1,260.00	\$ 152,926,351	\$ (100,000)	(0.1)%

DISTRICT PROJECTS FUNDS

The Projects Funds are used to account for activities of the district relating to additional educational services provided to the public for student activities, drivers' education, adult education, telecommunications, special state appropriations, and donations from entities and individuals outside the district. The primary sources of revenues are tuition fees, donations, public grants, state Class Size Reduction funding, and other special state appropriations.

Major programs included are:

Class Size Reduction (CSR) – A special appropriation distributed by the state to meet the legislative mandate to align class sizes to a student-teacher ratio of 16:1 for first and second grades and 19:1 for third grade. All funding is to be used for teacher salary and benefit costs only. If the program calls for additional expenditures over and above those allowed by state funding, the district is required to supplement with other local revenue sources unless a waiver against the required ratio is requested.

Adult High School Diploma – Educational program funding is for out-of-school persons (including prison inmates) 17 years of age and older who seek a high school diploma or General Educational Development (GED) certificate. The Education Services Division administers the Adult Education Program. This program also serves students enrolled in regular day schools who need to make up a number of deficient high school credits.

Nevada Department of Education Special Appropriations – Provides a wide range of special appropriations for enhancing educational programs, including school improvement plans, funding for full day kindergarten programs, operations of professional development centers, providing remedial education programs for schools designated as demonstrating need for improvement, upgrading technology in schools, and implementing other educational support programs.

Vegas PBS – Revenues are generated from public television memberships, corporate program sponsors, contract productions, facility rentals, and the Corporation for Public Broadcasting and includes non-instructional public television expenditures such as general audience programming and capital purchases. These sources provide approximately two-thirds of the operating budget for Vegas PBS, which includes: public television, audio and video services for the district, school cable wiring, educational satellite and cable, and closed circuit wireless services. Certain revenues in this fund are restricted by the donor for specific programming or capital purchases. More detailed operations information on Vegas PBS is included in Unit 140 of the General Operating Fund.

Special Revenue Appropriations – Other revenues such as public grants and donations received from individuals, private organizations, and other governmental entities outside the district for special instructional projects or programs are included.

DISTRICT PROJECTS FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For Fiscal Years 2007-08 Through 2009-10

DISTRICT PROJECTS DESCRIPTION	2007-08 ACTUALS		2008-09 ESTIMATED ACTUALS		2009-10 AMENDED FINAL BUDGET		2008-09 vs. 2009-10	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Revenues and Resources:								
Local Sources		\$ 8,182,028		\$ 13,585,000		\$ 13,745,000	\$ 160,000	1.2%
State Sources		193,431,176		177,595,000		151,075,000	(26,520,000)	(14.9)%
Federal Sources		8,000		400,000		400,000	-	-%
Transfers from Other Funds		3,401,537		4,155,000		4,380,000	225,000	5.4%
Opening Fund Balance		22,213,502		19,083,379		9,459,996	(9,623,383)	(50.4)%
Total Revenues and Resources		227,236,243		214,818,379		179,059,996	(35,758,383)	(16.7)%
Expenditures and Uses:								
Salaries	2,286.22	120,577,928	2,347.75	128,719,000	2,177.75	115,579,000	(13,140,000)	(10.2)%
Fringe Benefits		49,323,869		58,725,000		39,645,000	(19,080,000)	(32.5)%
Purchased Services		5,780,553		5,702,383		5,249,000	(453,383)	(8.0)%
Supplies		11,181,083		7,158,000		8,666,000	1,508,000	21.1%
Property/Equipment		370,309		2,275,000		580,000	(1,695,000)	(74.5)%
Other Expenditures		2,610,823		2,779,000		1,976,000	(803,000)	(28.9)%
Transfers to Other Funds		18,308,299		-		6,497,000	6,497,000	100.0%
Total Expenditures and Uses		208,152,864		205,358,383		178,192,000	(27,166,383)	(13.2)%
Ending Fund Balance		19,083,379		9,459,996		867,996	(8,592,000)	(90.8)%
Total Applications	2,286.22	\$227,236,243	2,347.75	\$214,818,379	2,177.75	\$179,059,996	\$(35,758,383)	(16.7)%

The District Projects Fund ending fund balance is anticipated to decrease by \$35.8 million due to reductions in State funding and an operational transfer to the General Fund.

DISTRICT PROJECTS FUNDS - BUDGET SUMMARY

Fiscal Year 2009-10

Description	Fund	Unit	2009-10 Budget
Vegas PBS Services Public & Private	220	140	\$7,695,000
Moapa Farm - Sales Funded Program	270	114	55,000
State Funded Grant Programs:			
Class Size Reduction	200	042/049	109,645,000
Adult Education-prison Program	230	153	4,025,000
Adult Education-regular Program	230	617	9,430,000
Accountability and Education Technology	279	137	200,000
Educational Enhancement Programs	279	137	1,958,000
Full Day Kindergarten Program	279	137	22,673,000
Lincy Foundation	279	137	4,670,800
Professional Development Programs	279	137	4,150,000
Teacher Bonus, Performance Pay and Other	279	137	1,348,200
Total State Funded Grant Programs			158,100,000
User Fee Funded Programs:			
Community And Instruction	270	110	367,090
Distance Learning	270	118	330,410
Energy Management Rebate/Facility Use	270	Various	662,868
Espanol Para TI (EPT)	270	110	330,840
G.E.D. Test Fees	270	617	85,000
Professional Growth Services	270	Various	353,510
School Equipment Replacement	270	Various	886,600
Special Olympics Nevada	270	137	247,860
Troops to Teachers	270	031	185,960
Miscellaneous Programs	270	Various	1,594,862
Transfer to General Operating Fund	270		6,497,000
Total User Fee Funded Programs			11,542,000
Private Grants & Donations:	260	Various	800,000
District Projects Funds - Amended Final Budget			\$178,192,000

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. The sources of revenue are property taxes, room taxes, and real property transfer taxes earmarked by statute for capital programs. Additionally, proceeds of refunding bonds are accounted for in this fund. The Fund includes obligations of the 1998 Capital Improvement Program, the \$642.7 million 1996 bond program, the \$605 million 1994 bond program, and the \$600 million 1988 bond program.

Nevada Revised Statute 387.400 limits the aggregate principal amount of the district's general obligation debt to 15% of the total assessed valuation of property within the district. Based upon the assessed valuation for fiscal year 2010 (using the Nevada Department of Taxation's estimate of \$93.8 billion), the district's current debt limit is \$14.1 billion. The district had outstanding general obligation debt on July 1, 2009, of \$4.7 billion, leaving additional debt capacity of \$9.4 billion, or a margin of almost 67% additional.

The district has concurrently benefited from an increasing tax base in addition to the challenge created by the associated brisk growth in enrollment. Student enrollment and the property tax base are projected to continue to increase.



Balances in the Fund, which are restricted by statute only for payment of debt service, have increased as a reflection of the pronounced growth in Clark County's assessed valuation. These balances, being restricted from other use, provide both a margin of security for the district's bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates. The schedule of statutory debt limitation indicates that existing and projected debt levels will not impact current and future operations.

Summary of Debt Service ¹

As of June 30, 2009

Fiscal Year	Principal	Interest	Total Requirements
2010	\$ 428,300,000	\$ 229,118,250	\$ 657,418,250
2011	365,550,000	208,903,450	574,453,450
2012	316,210,000	190,378,589	506,588,589
2013	331,360,000	174,332,526	505,692,526
2014	347,010,000	157,433,419	504,443,419
2015-2019	1,553,275,000	535,844,014	2,089,119,014
2020-2024	896,546,000	220,035,575	1,116,680,575
2025-2028	432,615,000	41,459,650	474,074,650
Total Debt Service	\$4,670,965,000	\$1,757,505,473	\$6,428,470,473

⁽¹⁾ This schedule includes all of the district's outstanding debt service, inclusive of other funds, and is current as of June 30, 2009; therefore, it may not reflect changes or balance to the 2009-10 Amended Final Budget for the Debt Service Fund.

Authorized Debt

In November 1998, voters of Clark County approved funding for a 10-year building program for school construction and modernization. This program was funded through a combination of property tax supported general obligation debt and debt additionally secured by pledged room tax and real property transfer tax revenues. The final bond issue from this authorization occurred in 2008. The district plans to delay requesting voter approval for another 10-year building program until most likely the November 2010 election. The proposed 2010 program will seek to issue debt as needed while maintaining the current debt tax levy of .5534.

Defeasement of Debt

The district has defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the district's financial statements. At June 30, 2009, \$1.15 billion of previously outstanding principal is considered defeased.

Debt Service Reserve Fund

Nevada Revised Statute 350.020 requires that the district establish a reserve account within its debt service fund for payment of the outstanding bonds of the district. Currently, the account must be established and maintained in an amount at least equal to the lesser of the amount of principal and interest payments due on all of the outstanding bonds in the next fiscal year (\$657 million) or 10% of all outstanding principal amounts (\$467 million). The projected ending fund balance at June 30, 2009, of \$560 million exceeds the outstanding principal reserve requirement.

DEBT SERVICE FUND - SCHEDULE OF GENERAL OBLIGATION BONDS OUTSTANDING

As of July 1, 2009

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2009
March 1, 1991 (Series A & B)	June 1, 2011	20 Years	6.9112%	\$270,782,602	\$54,100,000
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977	169,310,000	162,950,000
March 1, 2000 ¹	June 15, 2010	20 Years	5.7398	150,000,000	6,860,000
March 27, 2001 (Series A)	June 15, 2021	20 Years	Variable	100,000,000	70,620,000
March 27, 2001 (Series B)	June 15, 2021	20 Years	Variable	100,000,000	70,620,000
September 1, 2001 (Refunding May 1997, May 1995)	June 15, 2016	15 Years	4.5195	91,195,000	90,795,000
September 1, 2001 (Refunding Mar. 2000)	June 15, 2019	18 Years	4.6811	39,915,000	39,615,000
October 1, 2001 ¹	June 15, 2011	21 Years	4.8190	325,000,000	28,610,000
June 1, 2002 ¹	June 15, 2012	20 Years	4.7360	475,000,000	68,300,000
July 1, 2002 (Refunding May 1995, May 1996, Apr. 1997)	June 15, 2016	14 Years	3.9484	160,630,000	84,080,000
March 1, 2003 (Refunding April 1993, Aug. 1993)	June 15, 2010	7 Years	2.6061	178,915,000	8,575,000
November 4, 2003 ¹	June 15, 2015	20 Years	4.3437	400,000,000	117,035,000
March 1, 2004 (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	196,385,000
March 1, 2004 (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	123,465,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	33,365,000
November 1, 2004 ¹	June 15, 2019	20 Years	4.1145	450,000,000	225,455,000
March 1, 2005 (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	269,600,000
March 1, 2005 (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	209,995,000
November 15, 2005 ¹	June 15, 2021	20 Years	4.4161	500,000,000	311,895,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	112,745,000
December 19, 2006	June 15, 2026	20 Years	4.1025	450,000,000	432,775,000
December 19, 2006	June 15, 2026	20 Years	4.1125	125,000,000	120,215,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1251	473,045,000	453,800,000
December 11, 2007	June 15, 2027	20 Years	4.3330	400,000,000	400,000,000
December 11, 2007	June 15, 2027	20 Years	4.3246	250,000,000	250,000,000
June 3, 2008	June 15, 2028	20 Years	4.1960	675,000,000	600,000,000
May 5, 2009 (Refunding Apr. 1999, Nov. 2003)	June 15, 2011	3 Years	1.4086	129,210,000	129,210,000
Total Outstanding Bonded Indebtness					\$4,670,965,000

⁽¹⁾ Date of final maturity has been changed from the original final maturity due to refunded debt payments.

DEBT SERVICE FUNDS - STATUTORY DEBT LIMITATION

Fiscal Years 2009-10

Description	Assessed Valuation Basis
Fiscal Year 2009-10 Assessed Value of all taxable property situated in Clark County (includes \$3,809,220,347 assessed valuation for redevelopment agencies)	\$93,790,791,674
Gross Limitation -- 15% of assessed valuation	14,068,618,751
Outstanding bonds of the Debt Service Fund at July 1, 2009	4,670,965,000
Excess of limitation at July 1, 2009	\$ 9,397,653,751
Debt Limit Margin	33.2%

DEBT SERVICE FUNDS - STATUTORY DEBT LIMITATION - CONTINUED

For Fiscal Years 2000-01 Through 2009-10

Fiscal Year	Total Assessed Valuation ¹	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
2000-01	\$ 34,059,962,011	\$ 5,108,994,302	\$ 1,863,611,996	\$ 3,245,382,306
2001-02	36,618,657,596	5,492,798,639	1,983,296,995	3,509,501,644
2002-03	41,137,397,088	6,170,609,563	2,688,961,995	3,481,647,568
2003-04	45,219,108,074	6,782,941,211	2,568,008,215	4,214,932,996
2004-05	50,803,469,742	7,620,520,461	2,914,099,191	4,706,421,270
2005-06	65,582,487,400	9,837,373,110	3,220,455,500	6,616,917,610
2006-07	91,622,434,937	13,743,365,241	3,534,820,500	10,208,544,741
2007-08	109,212,919,843	16,381,937,976	3,915,265,500	12,466,672,476
2008-09	115,790,200,550	17,368,530,083	5,006,995,500	12,361,534,583
2009-10	93,790,791,674	14,068,618,751	4,670,965,000	9,397,653,751

(1) Includes redevelopment agencies

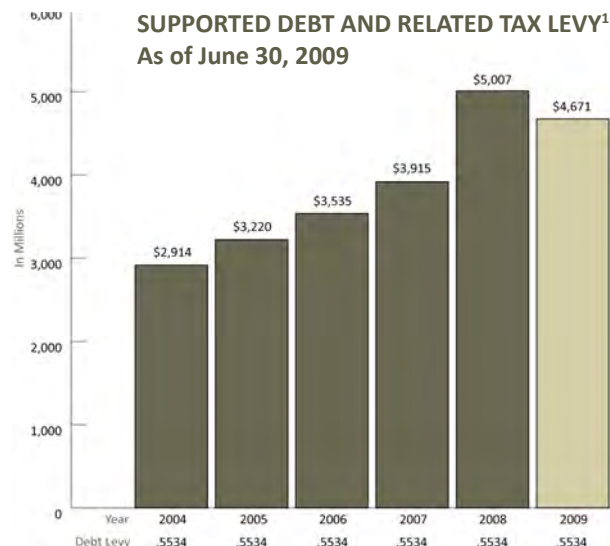
The statutory debt capacity is established in accordance with NRS 350.013. The district's debt management policy is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. It is expected that future increases in assessed valuation, along with retirement of bonds, will result at all times in a statutory debt limitation in excess of outstanding debt.

PROPERTY TAX LEVIES (Per \$100 of Adjusted Assessed Valuation)

For Fiscal Years 2005-06 Through 2009-10

Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10
Basic School Levy (General Operations)	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500
Debt Service/Special Projects Levy	0.5534	0.5534	0.5534	0.5534	0.5534
Total District Levies	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034

(1) Debt includes any special tax overrides for public safety projects and other capital programs (fire safety retrofit/asbestos removal, pay-as-you go, EPA loan).



DEBT SERVICE FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For Fiscal Years 2007-08 Through 2009-10

DEBT SERVICE	2007-08 Actuals	2008-09 Estimated Actuals	2009-10 Amended Final Budget	2008-09 vs. 2009-10 Amount	Percent
Revenues and Resources:					
Local Revenues	\$ 446,529,758	\$ 444,160,000	\$ 447,900,000	\$ 3,740,000	0.8%
Proceeds of Refunding Bonds	-	133,225,000	-	(133,225,000)	(100.0)%
Transfers from Other Funds	72,590,263	82,570,000	95,415,000	12,845,000	15.6%
Opening Fund Balance	552,034,771	632,042,651	559,991,715	(72,050,936)	(11.4)%
Total Revenues and Resources	1,071,154,792	1,291,997,651	1,103,306,715	(188,690,936)	(14.6)%
Expenditures and Other Uses:					
Principal	227,740,000	341,605,500	422,265,000	80,659,500	23.6%
Interest	210,784,093	256,820,436	227,450,000	(29,370,436)	(11.4)%
Purchased Services	588,048	870,000	-	(870,000)	(100.0)%
Refund Escrow Agent	-	132,710,000	-	(132,710,000)	(100.0)%
Total Expenditures and Uses	439,112,141	732,005,936	649,715,000	(82,290,936)	(11.2)%
Ending Fund Balance	632,042,651	559,991,715	453,591,715	(106,400,000)	(19.0)%
Total Applications	\$1,071,154,792	\$1,291,997,651	\$1,103,306,715	\$(188,690,936)	(14.6)%

CAPITAL PROJECTS FUNDS

The various capital projects funds are used to account for projects related to land and building acquisition, construction, and improvements to schools and other district-owned properties. The district maintains a demand-responsive and dynamic construction program to construct and renovate facilities, and to provide technology and equipment upgrades as necessary to meet the district facilities requirements. This program is described in the Capital Improvement Plan (CIP).

The 1998 Capital Improvement Program – The Capital Improvement Plan (CIP) is a financial plan for the acquisition of land and buildings, construction of new buildings, improvement or replacement of district-owned facilities and infrastructure, and the upgrade of technology. Capital improvements are projects with long useful lives that acquire buildings and land, provide land improvements, construct new buildings, and expansion, upgrade or repair existing facilities or infrastructure. Capital project expenditures usually transpire over two or more years and generally require recording the project over multiple fiscal year budgets. Most capital projects are fund with bonded debt due to the significant costs involved and the need to spread the acquisition cost of the asset over several years.



The district has experienced an average annual growth rate of over 4% in student population during the past ten years. The need to provide classroom space for those students is a major function of the CIP.

The number of schools maintained and the age of the schools places unrelenting demands on the available modernization funds. The CIP provides for the possibility of a full replacement of a building or a wing of a building, replacement and/or major renovation of building components once the useful life has been reached. The plan also addresses major renovations needed for mandated modification and changing educational program needs.

Master planning for capital improvements is an ongoing process. As the district's enrollment projections change, as facilities age, and program needs change, priorities may be adjusted. The needs of each school will be determined by performing a thorough inspection of each facility. The findings of the assessment, along with mandated modification and changes to educational programs will be the determining factors in prioritization and execution of the plan.

CAPITAL IMPROVEMENT PLAN PROCESS

The Capital Improvement Plan (CIP) is updated annually to outline the planned capital improvements within the available financial resources by the Facilities and Bond Fund Financial Management office. Input is shared from the Demographics and Zoning Department, the Real Property Management Department, the Facilities Division Planning and Design team, and Construction Management. The Instructional Division, the Maintenance Department, the Technology Division, and the Purchasing Department also contribute during the planning and construction phases. The CIP is reviewed frequently by the Bond Oversight Committee (BOC) and approved by the Board of Trustees (BOT) through a formal revision process.

The five-year CIP is prepared showing the planned expenditures in the various capital funds for the next five years. Although the five-year CIP shows projects scheduled throughout the five-year plan, it is only those expenditures shown in the first year of the plan that are adopted as part of the current fiscal year budget. The five-year CIP takes into account the execution, completion, and close-out of previously approved projects, and the start-up of future projects. The 2009-10 through 2013-14 five-year CIP, includes a revision to the program based on updated revenue projections, enrollment projections, and additional needs and was formally approved by the Board of Trustees on March 25, 2009.

The ensuing years within the CIP serve as the guide for future planning and are subject to change through the update process. This year the approved plan does not include unfunded needs.

The update to the CIP next year will include planning for another major capital improvement program to meet the growing capital needs of the district. It is anticipated that this major capital improvement program will be developed in preparation for a ballot proposal possibly to be requested during the November 2010 general election.



FIVE YEAR CAPITAL IMPROVEMENT PLAN

For Fiscal Years 2009-10 Through 2013-14

	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
1998 CAPITAL IMPROVEMENT PROGRAM:					
Land Acquisition	\$ 35,000,000	\$ 30,780,000	\$ -	\$ -	\$ -
New Construction:					
<i>Elementary Schools</i>	120,000,000	37,300,000	-	-	-
<i>High Schools</i>	140,000,000	48,570,000	-	-	-
<i>Replacement Schools</i>	16,000,000	-	-	-	-
<i>Other Facilities</i>	39,000,000	9,000,000	-	-	-
Rehab/Modernization	156,000,000	143,500,000	-	-	-
Equipment Replacement	6,000,000	6,000,000	-	-	-
FUND TOTAL	512,000,000	275,150,000	-	-	-
INTERIM CAPITAL IMPROVEMENT PROGRAM:					
Rehab/Modernization	-	104,000,000	135,000,000	-	-
Equipment Replacement	-	-	10,000,000	-	-
FUND TOTAL	-	104,000,000	145,000,000	-	-
GOVERNMENTAL SERVICES TAX FUND:					
Rehab/Modernization	24,145,000	24,145,000	26,145,000	26,145,000	26,145,000
Debt Service	3,855,000	3,855,000	3,855,000	3,855,000	3,855,000
FUND TOTAL	28,000,000	28,000,000	30,000,000	30,000,000	30,000,000
BUILDING AND SITES FUND:					
Land Acquisition	700,000	700,000	750,000	750,000	750,000
Buildings	6,500,000	-	-	-	-
Debt Service	3,850,000	3,855,000	3,855,000	3,855,000	3,855,000
FUND TOTAL	11,050,000	4,555,000	4,605,000	4,605,000	4,605,000
EXTRAORDINARY MAINTENANCE & CAPITAL REPLACEMENT FUND:					
Major Equipment Replacement	15,000,000	41,100,000	-	-	-
TOTAL ALL CAPITAL FUNDS	\$ 566,050,000	\$452,805,000	\$179,605,000	\$34,605,000	\$34,605,000

CAPITAL IMPROVEMENT PLAN REVENUE SOURCES

Nevada is a state that historically has not provided assistance for school construction and modernization projects. Seeking voter approval to pass bond questions has been the only feasible way of obtaining financing to build schools at the pace needed. The district has received the approval of Clark County voters for bond questions consistently since 1988. During the 1997 Legislature, the district sought the enactment of laws providing more effective methods of supplementing bond funds for school construction.

Assembly Bill 353 (AB 353), approved in 1997, provided the district with ongoing and reliable revenues to address the financing of land acquisition for schools, and the design, new construction, and repair of school facilities. This bill provided three proactive solutions to fund construction.

Freeze on Property Tax Rates for Long-Term Bonding

In 1998, the Board authorized a ballot initiative seeking approval to freeze property tax rates for long-term bonding that would enable the district to issue general obligation bonds until June 30, 2008 while maintaining a property tax levy of .5534 for school bond debt service. In the November 1998 election, voters provided approval for the bond initiative which froze the tax rate for school construction for a decade. It is anticipated that another ballot proposal will be requested probably during the November 2010 general election to continue a similar 10-year capital improvement program without increasing the existing property tax levy.

County Room Tax Proceeds

The Board of County Commissioners was authorized to increase the Clark County room tax rate by one percent beginning August 1997. Proceeds from this tax are deposited in the district's fund for capital projects. Also, effective July 1, 1999, the five-eighths of one percent of the room tax previously provided to the Las Vegas Convention and Visitors Authority is now a revenue component of the district's Capital Projects Fund.

Real Property Transfer Tax Proceeds

This bill also authorized an increase in the real property transfer tax from 65 cents to \$1.25 for each \$500 of value. Proceeds from this 60 cents increase are deposited in the district's Capital Projects Fund.

1998 CAPITAL IMPROVEMENT PROGRAM

Building and Modernization Plan

Fiscal Year 2009-10

Descriptions	Program Total	Percent of Total Program	Number of Schools
Land Acquisition	\$ 300,000,000	6.1%	
New School Construction			
<i>Special/Alternative</i>	41,190,000	0.8%	2
<i>Elementary</i>	1,154,545,000	23.6%	61
<i>Middle</i>	627,900,000	12.8%	22
<i>Senior High</i>	1,185,590,000	24.2%	16
New Schools Contingency Fund	30,000,000	0.6%	
Total New School Construction	3,039,225,000	62.0%	101
Replacement Schools			
<i>Elementary</i>	186,570,000	3.8%	8
<i>Middle</i>	110,300,000	2.3%	2
<i>Senior High</i>	77,395,000	1.6%	1
Total Replacement Schools	374,265,000	7.6%	11
Phase Replacements			
<i>Elementary</i>	29,160,000	0.6%	3
<i>Senior High</i>	111,040,000	2.3%	2
Total Phase Replacements	140,200,000	2.9%	5
Additions to Existing Schools			
<i>Elementary</i>	35,765,000	0.7%	4
<i>Middle</i>	7,350,000	0.2%	1
<i>Senior High</i>	57,745,000	1.2%	10
Total Additions to Existing Schools	100,860,000	2.1%	15
Rehabilitation and Modernization			
<i>Modernization/Upgrade</i>	652,635,460	13.3%	228
<i>Furniture and Equipment Upgrade/Replacement</i>	106,184,540	2.2%	228
<i>Technology Upgrades</i>	85,500,000	1.7%	
<i>Portables</i>	21,500,000	0.4%	
Total Rehabilitation and Modernization	865,820,000	17.7%	
Regional Bus Yards	79,630,000	1.6%	3
TOTAL 1998 CAPITAL IMPROVEMENT PLAN	\$ 4,900,000,000	100.0%	

MAJOR CAPITAL PROJECTS FUNDS

1998 Capital Improvement Program

Legislative Assembly Bill 353 (AB 353) provided the district the opportunity to offer a proactive solution to the voters of Clark County by financing public school construction and renovation as needed without increasing the property tax rate.

Voters authorized the issuance of bonds through June 2008, to be repaid within the existing property tax levy, allowing greater flexibility in responding to the imminent need to provide seats for new students and to repair and renovate existing school facilities. General obligation bonds issued under AB 353 were approved only after determination by the Board and after receiving approval from the Clark County Oversight Panel for School Facilities and the Debt Management Commission.

In addition to property tax bonds, AB 353 provided additional sources of capital funding for the district with approval of the room tax and the real property transfer tax. AB 353 provides safeguards to taxpayers through the tax freeze, more stringent debt reserve requirements, and requiring bond issuance approval by both the Oversight Panel for School Facilities and the Debt Management Commission.

The 1998 Capital Improvement Program was approved by the Board on May 28, 1998, and approved by voters in November 1998. The original program totaling \$3.526 billion was projected to meet the needs of the district through 2008. The program was allocated for \$115 million in land acquisition, \$2.526 billion for construction of 88 new schools, \$31 million for construction of two new bus yards, and \$854 million for modernization of older schools.

The latest revision to the program was reviewed by the Bond Oversight Committee on December 18, 2008, and approved by the Board of Trustees on March 25, 2009. Revision 13 to the program was based on updated revenue projections, enrollment projections, and additional needs. The revision approved continuation of the construction of new schools, adjusted the budgets of the career and technical high schools, replacement schools, phased replacement of schools and transportation facilities, and increased funding for modernization of older schools.

The program, now projected at a total of \$4.9 billion, and meeting the needs of the district through 2010 includes:

- Land acquisition funding for future school sites at a cost of \$300 million
- Construction of 101 new schools at a cost of \$3.039 billion:
61 elementary schools, 22 middle schools, 11 high schools
4 career and technical academy high schools, 1 alternative high school
1 special school and 1 alternative school
- Construction of 11 replacement schools as mandated by Assembly Bills 368, 396, and 499 at a cost of \$374 million
- Construction of 5 phased replacement schools at a cost of \$140 million
- Renovation of existing schools, including additions, modernizations, lifecycle replacement and life/safety upgrades at a cost of \$967 million
- Construction of three regional bus transportation satellites at a cost of \$80 million.

Growth in Student Enrollment

The Demographics and Zoning Department utilizes current birth rates and cohort projection techniques, including review of the number of new residents moving into Clark County and the advancement of students through grade levels, to calculate the student enrollment projections. The district has maintained a reliable accuracy rating compared to actual enrollments in previous years' projections.

Student enrollment has increased by over 82,000 students during the past ten years. The fiscal 2008-09 official student enrollment was 311,221 and is projected to increase to 313,688 during 2009-10. Current projections indicate that school population will continue to grow, although not as rapidly as in previous years.

To accommodate the ongoing growth in student population, the district is continuing to construct schools on the following schedule:

NEW SCHOOL COMPLETION SCHEDULE

Fiscal Years 2001-2011

School Year	Special School	Elementary School	Middle School	High School	Replacement Schools	Total
	Alternative School			Career and Technical Academy		
2000-01	0	4	2	0	0	6
2001-02	0	7	5	1 & 1 AHS	1 RES	15
2002-03	0	6	2	0	1 RES	9
2003-04	0	7	3	2	1 RES	13
2004-05	0	7	3	3	0	13
2005-06	0	7	3	1	1 RHS	12
2006-07	1 SS	6	2	1	0	10
2007-08	0	6	2	1	1 RES & 1 RMS	11
2008-09	1 AS	4	0	1 & 1 CTA	4 RES & 1 RMS	12
2009-10	0	3	0	1 & 2 CTA	0	6
2010-11	0	4	0	1 CTA`	0	5
Totals	2	61	22	16	11	112

RES = Replacement Elementary School

RMS = Replacement Middle School

RHS = Replacement High School

AHS = Alternative High School



Cost of Building New Schools

It is important to look at several factors when examining the cost of building new schools. Even when single designs are being used for new elementary, middle, and high schools, the specific site adaptations, construction, and equipment needs will vary for each school. A formula to account for these variables, to accommodate escalating prices, as well as providing a contingency for the unknown, must be used.

In addition, site development costs can add significantly to the project cost. Site development costs are those costs related to preparing the school site for construction and occupation. Activities may include leveling the site, installing utility services, and building roads to the school. Site development costs can range between \$3 million and \$10.5 million per school.



The figures in this summary reflect the current average “turnkey costs.” The budgets for these costs are developed using the estimated construction cost as a base and adding set percentages for design fees, telecommunications (including the linking of the security, intercom, clock and telephone systems), inspection and administrative costs, contingency costs, and furnishings.

Furnishings for a new school include library books, textbooks, computers, desks, chairs, bookshelves, filing cabinets, art equipment, music instruments, and sports equipment—essentially, everything necessary to run a school, except school personnel and consumable supplies.

The current estimated average turnkey costs of schools by type are shown below in April 2009 dollars:

Elementary School, \$27.4 million
Middle School, \$40 million
High School, \$105.7 million
Career and Technical Academy, \$115 million

Cost Saving Measures:

Reuse of prototype design—architects involved in designing the schools collaborate on prototype school designs that meet all of the district’s education specifications while providing the most economical lifecycle cost to operate and maintain the facility. This “cookie cutter” design has been reused for almost all new schools, resulting in a significant savings for taxpayers.

Construction Management

Construction and project management provides overall coordination and responsibility for execution of the work identified in the bond programs. Project management fees are paid for through capital program funds, whether the work is performed by district staff or an outside firm. The management fee includes all personnel and administrative costs for the individuals performing the construction management services (i.e., design coordination by working with architects and engineers during design, administering and overseeing construction projects, budget management, master scheduling, quality control programs, materials procurement, and contract management).



TWO YEAR SCHOOL AND FACILITY CONSTRUCTION FORECAST

FISCAL YEARS 2010-2011

Fiscal Year	School Name	Type	Address/Location	Area
2009-10	Henry & Evelyn Bozarth	ES	7431 Egan Crest Dr, LV	1
2009-10	Mark L. Fine	ES	6635 W. Cougar Ave, LV	3
2009-10	Charlotte & Jerry Keller	ES	5445 Cedar Ave, LV	2
2009-10	Sunrise Mountain High	HS	2575 N. Los Feliz St, LV	1
2009-10	Southwest Career & Technical Academy	VHS	7050 W. Shelbourne Ave, LV	SS
2009-10	Veterans Tribute Career & Technical Academy	VHS	2531 Vegas Dr, LV	SS
2010-11	Vincent L. Triggs	ES	Aviary Way/Virage Park Road, NLV	1
2010-11	Ruby Duchan	ES	Democracy Dr/Eiffel Park Terrace, HD	1
2010-11	Shirley & Bill Wallin	ES	Chartan Ave/Starr Hills Ave, LV	3
2010-11	Evelyn Stuckey	ES	Commerce St/Rome Blvd, LV	3
2010-11	West Career & Technical Academy	VHS	TBD	SS
2010-11	Northwest Transportation Center	TF	TBD	NW
2010-11	Southwest Transportation Center	TF	Russell Rd/Interstate 215, LV	SW

ES - Elementary School, MS - Middle School, HS - High School, RES - Replacement Elementary School, RMS - Replacement Middle School

RHS - Replacement High School, AHS - Alternative High School, VHS - Vocational High School, TF - Transportation Facility, TBD - To Be Determined

Note: Schedule is subject to change based upon demographic data, site & planning considerations and necessary approvals.

NON MAJOR CAPITAL PROJECTS FUNDS

Governmental Services Tax (Fund 340)

Proceeds are used for the construction, purchase, or modernization of District-owned facilities in response to any immediate facility needs to accommodate enrollment fluctuations and growth, staff changes and growth, and changes to and/or addition of educational programs. The dollar amount received each year is not sufficient to respond to the District's long term capital needs.

Building and Sites Fund (Fund 330)

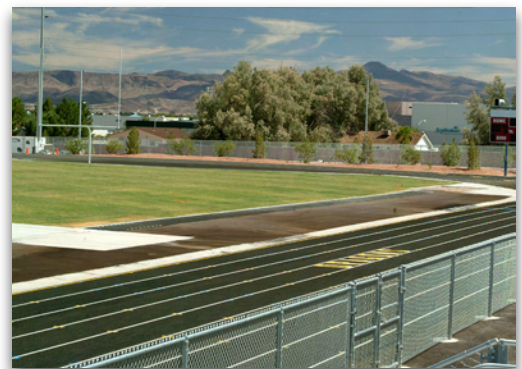
Proceeds are used for the construction, purchase, or modernization of buildings and sites. On March 31, 2004 the Board approved a mid-term financing plan to accommodate non-school facility needs of the District to build or purchase buildings to replace the aging and unsafe Vegas PBS facility, to provide space for staff located in aging and unsafe buildings, and to provide permanent buildings to replace leased space. The \$60 million plan plus interest and bond premiums includes: \$31.2 million to construct the new Vegas PBS facility, \$4 million to construct the new Education Media Services at the Vegas PBS complex, \$6.2 million to purchase the School Security & Safety Services Building, \$18.4 million to purchase buildings to house staff from aging and unsafe conditions, and \$8.1 million to build modular office buildings to relocate staff in leased spaces.

Capital Projects Fund (Fund 335)

Proceeds from the Property Tax, County Room Tax, and Room Tax are transferred to the Debt Service Fund to pay debt service and interest on the general obligation bonds issued to fund the CIP.

Capital Replacement Fund (Fund 370)

Proceeds are used for the costs of capital projects ordinarily undertaken not more frequently than once every five years to maintain district facilities and equipment in a fit operating condition.



CAPITAL PROJECTS FUNDS - EXPENDITURES SUMMARY

For Fiscal Years 2005-06 Through 2009-10

Description	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimated Actual	2009-10 Amended Final Budget
Regular Programs:					
Instructional Services					
Salaries	\$ -	\$ -	\$ 248,653	\$ -	\$ -
Benefits	-	-	59,499	-	-
Purchased Services	5,831	68,790	361,028	25,000	50,000
Supplies	2,824,769	2,880,463	31,245,281	50,950,000	16,000,000
Property	22,294,607	28,455,438	-	10,000	-
Other Direct Support					
Supplies	2,939,943	3,995,444	3,734,034	3,000,000	2,000,000
Undistributed Expenditures:					
Central Administration					
Purchased Services	2,219,205	2,399,825	2,731,559	880,000	1,000,000
Other	704,354	1,088,011	-	-	-
Oper./Maint. Plant Services					
Salaries	3,057,844	5,650,680	5,838,713	2,390,000	1,000,000
Benefits	469,189	719,928	1,291,262	765,000	300,000
Purchased Services	2,906,221	5,278,714	4,258,893	1,350,000	2,000,000
Supplies	1,982,922	3,060,599	2,020,680	2,715,000	1,000,000
Property	316,227	805,088	59,926	-	-
Other	1,265	1,330	508	-	-
Student Transportation					
Property	-	-	17,479,679	-	15,000,000
Land Acquisition					
Salaries	506,308	555,312	449,507	710,000	750,000
Benefits	149,713	156,234	138,309	200,000	220,000
Purchased Services	301,896	288,659	64,436	255,000	600,000
Supplies	6,500	5,344	-	-	50,000
Property	80,379,080	4,400,490	2,516,508	-	33,500,000
Other	1,529	1,933	-	-	-
Site Improvements					
Salaries	368,029	324,069	705,451	325,000	350,000
Benefits	104,582	73,144	187,966	120,000	100,000
Purchased Services	99,179,979	63,623,815	16,866,742	37,750,000	36,000,000
Supplies	35,073	89,349	126,271	50,000	250,000
Property	380,564	504,890	-	-	-
Other	-	-	1,005,191	10,000	20,000
Architecture/Engineering					
Purchased Services	110,873	173,252	43,589	5,000	-
Building Acq. and Const.					
Salaries	3,255,523	4,059,624	4,307,645	-	-
Benefits	514,474	686,102	847,704	-	-
Purchased Services	281,095,952	364,073,580	430,535,319	316,965,000	205,000,000
Supplies	107,824	750,990	7,163,396	3,750,000	3,500,000
Property	5,698,661	19,582,797	23,670,017	47,000,000	26,000,000
Other	-	-	1,051,534	550,000	500,000
Building Improvements					
Salaries	7,540,008	6,646,619	2,131,715	-	-
Benefits	1,821,007	1,614,132	403,334	-	-
Purchased Services	33,090,878	68,183,832	42,530,668	65,580,000	184,000,000
Supplies	4,246,334	2,438,343	1,717,447	2,080,000	2,200,000
Property	1,196,068	2,000,125	13,632	-	-
Other	502	1,600	97,185	25,000	50,000
Other Facilities - All Objects					
	16,856,822	19,003,313	20,139,196	31,780,000	26,900,000
Debt Service					
	-	-	7,679,050	7,700,000	7,710,000
Interfund Transfers					
	63,054,220	83,323,736	72,649,213	82,570,000	105,415,000
TOTAL EXPENDITURES & USES	\$639,724,776	\$696,965,594	\$706,370,740	\$659,510,000	\$671,465,000

CAPITAL PROJECTS FUNDS - FUNDS SUMMARY

Fiscal Year 2009-10

Description	Fiscal Year 2009-10 Budget	
	Staff	Amount
Fund 308 - 1998 Bond Proceeds		
New School Construction	-	\$ 228,500,000
Additions to Existing Schools - Rehabilitation/Modernization	-	50,000
Rehabilitation of Existing Schools	-	35,000,000
1998 Bond Issue Administrative Support	63.00	9,620,100
Construction Management	123.00	16,663,550
Rehabilitation/Modernization Management/Technology	9.00	187,244,400
Site Acquisition	10.00	34,921,950
Total Budget	205.00	512,000,000
Fund 330 - Building & Sites		
On and Off Site Improvement	-	150,000
Site Purchases and Leases	-	4,201,000
Other Expenditures	-	6,699,000
Total Budget	-	11,050,000
Fund 340 - Governmental Services Tax		
Refurbish/Modernization Crew	7.00	500,000
Project Management	23.00	1,300,000
Support Service Facilities	-	1,646,475
Refurbish and Modernization Projects	-	13,520,025
Asphalt/Drain/Offsite	-	1,000,000
Furniture and Equipment	-	250,000
Other Expenditures	17.00	9,783,500
Total Budget	47.00	28,000,000
Fund 370 - Capital Replacement Fund		
Purchase of Buses	-	15,000,000
Transfer to Other Funds	-	105,415,000
Total Budget	-	120,415,000
2009-10 CAPITAL PROJECTS BUDGET	252.00	\$ 671,465,000

CAPITAL PROJECTS FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For Fiscal Years 2007-08 Through 2009-10

CAPITAL PROJECTS Description	2007-08 Actuals		2008-09 Estimated Actuals		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ CHANGE	% CHANGE
Revenues and Resources:								
Local Revenues		\$ 180,452,113		\$ 168,420,000		\$ 148,625,000	\$ (19,795,000)	8.3%
Transfers from Other Funds		6,058,950		-		-	-	-%
Sale of Bonds		1,408,428,509		-		-	-	-%
Opening Fund Balance		671,030,403		1,559,599,235		1,068,509,235	(491,090,000)	(31.5)%
Total Revenues and Resources		2,265,969,975		1,728,019,235		1,217,134,235	(510,885,000)	(29.6)%
Expenditures and Uses:								
Salaries	380.93	25,117,441	355.19	25,325,000	252.00	21,100,000	(4,225,000)	-%
Employee Fringe Benefits		7,221,079		8,285,000		5,920,000	(2,365,000)	-%
Purchased Services		499,629,822		424,295,000		430,150,000	5,855,000	14.8%
Supplies		47,124,003		63,670,000		26,000,000	(37,670,000)	(59.2)%
Property/Equipment		44,741,381		47,030,000		74,550,000	27,520,000	58.5%
Other Expenditures		2,208,751		635,000		620,000	(15,000)	(2.4)%
Debt Service		7,679,050		7,700,000		7,710,000	10,000	0.1%
Transfer To Other Funds		72,649,213		82,570,000		105,415,000	22,845,000	27.7%
Total Expenditures and Uses		706,370,740		659,510,000		671,465,000	11,955,000	1.8%
Ending Fund Balance		1,559,599,235		1,068,509,235		545,669,235	(522,840,000)	(48.9)%
Total Applications	380.93	\$2,265,969,975	355.19	\$1,728,019,235	252.00	\$1,217,134,235	\$(510,885,000)	(29.6)%

CAPITAL PROJECTS FUNDS - SUMMARY OF BUDGET CATEGORIES

For Fiscal Years 2007-08 Through 2009-10

General Ledger Accounts	Description	FY 2007-08		FY 2008-09		FY 2009-10	
		Staff	Actual	Staff	Estimated Actual	Staff	Amended Final Budget
5118076000	Cash & Investment Manager	0.35	\$ 49,450	0.35	\$ 35,000	-	\$ -
5118080000	Administrative Specialist	3.00	120,425	2.00	150,000	3.00	215,000
5118130000	Assistant Director	2.00	190,276	2.00	200,000	3.00	300,700
5118135000	Assistant Superintendent	0.50	60,513	0.50	65,000	0.50	60,000
5118140000	Deputy Superintendent	0.25	35,197	0.25	35,000	-	-
5118141000	Deputy Financial Officer	0.30	7,953	0.30	35,000	-	-
5118170000	Coordinators and Specialists	12.85	1,084,637	15.35	1,200,000	18.95	1,541,800
5118190000	Salary - Directors	5.30	601,848	5.30	600,000	5.60	535,000
5118205000	Energy Manager	1.00	91,146	1.00	100,000	-	-
5118855000	Coordinators	2.10	151,835	1.35	125,000	2.10	145,000
5118860000	Coordinators	12.00	1,015,566	11.00	1,000,000	10.00	1,535,000
5118865000	Coordinators	18.00	1,617,617	17.00	1,500,000	10.00	1,114,250
5117000000	Accountants	1.10	92,534	1.10	100,000	3.00	125,000
5117010000	Analysts/Planners	23.25	1,614,908	21.75	1,500,000	12.00	1,875,000
5117020000	Buyers/Buyer Assistants	5.00	296,035	6.50	400,000	4.50	300,000
5117030000	Classified - Salaries	8.00	524,164	5.00	350,000	38.00	3,705,000
5117045000	Public Information Salaries	-	-	-	-	0.35	30,000
5117075000	Supervisors	0.50	23,187	0.50	25,000	0.50	25,000
5117085000	Energy Supervisor	1.00	53,312	1.00	55,000	-	-
5117400000	Data Management Specialist	9.00	651,710	9.00	700,000	11.00	750,000
5117405000	Systems Analysts/Specialists	2.00	157,011	2.00	150,000	3.00	198,250
5117430000	Labor - Telecommunications	11.50	809,027	10.50	700,000	-	765,000
5117650000	Secretarial and Clerical	80.00	3,578,384	73.00	4,200,000	55.50	3,805,000
5117725000	Classified Labor	74.00	5,267,589	67.00	5,000,000	-	-
5117800000	Labor - Grounds	7.00	325,373	7.00	350,000	7.00	350,000
5117805000	Labor - Maintenance	59.00	4,030,030	55.00	4,000,000	17.00	1,000,000
5117895000	Warehouse and Delivery Drivers	3.50	138,623	3.50	150,000	5.00	150,000
5117905000	Salary - Inspectors	35.50	2,471,622	33.50	2,500,000	20.00	1,625,000
5117947000	Student Workers	2.93	77,471	2.44	100,000	22.00	950,000
5200000000	Employee Fringe Benefits	-	7,221,078	-	8,285,000	-	5,920,000
5300000000	Professional and Technical Service	-	44,381,509	-	424,295,000	-	430,150,000
5400000000	Property Services	-	454,687,569	-	-	-	-
5500000000	Other Purchased Services	-	562,508	-	-	-	-
5600000000	Supplies	-	47,124,003	-	63,670,000	-	26,000,000
5700000000	Property/Equipment	-	44,739,619	-	47,030,000	-	74,550,000
5800000000	Other Expenditures	-	9,887,800	-	8,335,000	-	8,330,000
5910000000	Interfund Transfers	-	72,649,213	-	82,570,000	-	105,415,000
Total Capital Budget		380.93	\$ 706,370,740	355.19	\$ 659,510,000	252.00	\$ 671,465,000

PROPRIETARY FUNDS

The Proprietary Funds are comprised of the Food Services Fund (Enterprise Fund) and the Graphic Arts Center and Risk Management Funds (Internal Service Funds).

ENTERPRISE FUND

Food Services Fund

The Food Services Department constantly strives to have one of the most progressive school food programs in the nation. Responding to changing federal regulations and customer preferences is a combination that has worked well over the years. Providing exceptional customer service is of the utmost importance.



Students, administrators, and members of the community are involved in the constant evolution of the program. Department employees take particular pride in their work and maintain a creative approach to the business of providing meals to students.

Strong emphasis is placed on operating in a positive position for which the manager of each kitchen has responsibility. Eye appeal and food quality have high priority. The Department recognizes that the most important function is to meet nutritional needs of students with meals that they will find acceptable.

MEALS SERVED

National School Lunch/Breakfast Programs Only

Year	Breakfast	Lunch	Total Meals Served
2004-05	6,435,274	20,714,810	27,150,084
2005-06	7,003,994	22,656,531	29,660,525
2006-07	7,824,639	24,375,612	32,200,251
2007-08	7,978,017	25,316,824	33,294,841
2008-09 ¹	7,149,225	24,129,550	31,278,775

¹ Estimated

Mission Statement

We serve nutritious meals with outstanding customer service while maintaining cost effectiveness.

Motto: Food Service - Fuel for student achievement

Services

The Fund is an enterprise fund used to account for food service operations that are financed and operated in a manner similar to a private business enterprise where the determination of net income is necessary for sound financial administration. The Department is expected to be self-supporting. The primary sources of revenue are cash sales and USDA subsidies. The Department serves approximately 175,000 breakfasts, lunches, and snacks each day to students of the district.



Fiscal Year 2008-09 Accomplishments:

- Opened seven new dish-up elementary school kitchens, two new middle schools, and one new high school
- Processed approximately 155,939 family meal applications for free or reduced price meals and reduced the time between application submission by parent and notification of approval to parent
- Served an average of 32,181 breakfasts per day on the School Breakfast Program (SBP), down from 44,975 last year, and also served an average of 143,128 lunches per day on the National School Lunch Program (NSLP), up from 135,376 during 2007-08
- Completed satisfactory state CRE annual inspections
- Significantly expanded catering section to service schools and district offices
- Significantly reduced extra time and overtime time
- Reduced food costs from overproduction costs and waste
- Aggressively monitored service warranty issues of new building completion, compliance, safety issues, major kitchen equipment malfunction, and security failures

Fiscal Year 2009-10 Objectives:

- Increase average meals per labor hour to 20 for high schools, 30 for middle schools, and 50 for elementary schools
- Decrease average food cost per meal to \$1.31 for dishup schools, \$1.23 for individual serving meals (ISM) schools, \$1.23 for middle schools, and \$1.25 for high schools
- Increase participation 10% at eight pilot secondary schools through improved menus and aggressive marketing
- Reduce food cost of lunch equivalent meals by 2% by purchasing food via manufacturer direct
- Reduce delivery cost by \$110,000 by direct vendor delivery of dairy items for secondary schools
- Implement electronic daily financial and product reports eliminating all daily paper reports saving \$220,000 per year in printing/handling/storage costs
- Decrease average serving line wait time by five minutes by the use of digital identification



Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
National School Lunch/Breakfast Programs Only			
Breakfast	7,824,639	7,978,017	7,149,225
Lunch	24,375,612	25,316,824	24,129,550
Total Meals Served	32,200,251	33,294,841	31,278,775

(1) Estimated

FOOD SERVICES FUND - SUMMARY OF INCOME, EXPENSES, AND CHANGES IN NET ASSETS

For Fiscal Years 2007-08 Through 2009-10

DESCRIPTION	2007-08 Actuals		2008-09 Estimated Actuals		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Operating Income:								
Sales		\$ 26,862,447		\$ 22,420,000		\$ 21,750,000	\$ (670,000)	(3.0)%
Operating Expenses:								
Salaries	600.37	28,696,466	665.80	25,520,000	570.68	26,910,000	1,390,000	5.5%
Employee Fringe Benefits		10,707,606		10,595,000		10,235,000	(360,000)	(3.4)%
Purchased Services		2,048,703		2,395,000		2,500,000	105,000	4.4%
Supplies		48,360,580		37,580,000		38,000,000	420,000	1.1%
Property		376,149		1,000,000		1,000,000	-	-%
Depreciation		966,921		980,000		1,000,000	20,000	2.0%
Other Expenses		2,917,594		3,000,000		3,335,000	335,000	11.2%
Total Operating Expenses		94,074,019		81,070,000		82,980,000	1,910,000	2.4%
Operating Loss		(67,211,572)		(58,650,000)		(61,230,000)	(2,580,000)	(4.4)%
Nonoperating Income:								
Federal Subsidies		52,100,113		45,945,000		48,000,000	2,055,000	4.5%
Commodities Received		5,899,705		6,000,000		6,200,000	200,000	3.3%
State Subsidies		442,793		445,000		450,000	5,000	1.1%
Investment Income		469,377		195,000		200,000	5,000	2.6%
Other Income		6,774		10,000		10,000	-	-%
Total Nonoperating Income		58,918,762		52,595,000		54,860,000	2,265,000	4.3%
Net Gain/or (Loss)		(8,292,810)		(6,055,000)		(6,370,000)	(315,000)	(5.2)%
Transfers from Other Funds		806,330		500,000		500,000	-	-%
Beginning Net Assets		31,492,637		24,006,157		18,451,157	(5,555,000)	(23.1)%
Ending Net Assets	600.37	\$ 24,006,157	665.80	\$ 18,451,157	570.68	\$ 12,581,157	\$(5,870,000)	(31.8)%

The Food Services Fund net assets will decline over 31% due to a planned spend down to finance anticipated increases in food purchases, utilities, and fuel costs. One-time purchases of equipment and operating supplies also contribute to the decrease. It has been recommended previously that administration either reduce net assets or decrease user charges for meals. Even with this substantial projected reduction, net assets represent over eight months of sales income for fiscal year 2010.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. Budgeting for Internal Service Funds is designed to accumulate the total cost of operations for providing a particular service. Graphic Production services and Risk Management operations currently provide the activities for these funds.

Graphic Arts Center Fund

Mission

Graphic Arts' mission is to provide superior services and support for the students and employees of the district with a continuing commitment to improvement and education; to serve as responsible custodians of taxpayer funds ensuring maximum value for each dollar spent; and uphold the highest ethical and legal standards ensuring that all suppliers and customers are treated equally and fairly.

Services

The Center is comprised of several sections including Graphic Design, Printing, Copying, and Forms. The Printing and Copying sections utilize large graphic machinery, including high-speed copiers and multi-color presses, to serve the district's requirements.

Fiscal Year 2008-09 Accomplishments:

- Reduced prices across the board
- Copy center RFP evaluated and awarded
- Began comprehensive process documentation
- Implemented process for producing testing materials
- Established a design presence at main admin facility

Fiscal Year 2009-10 Objectives:

- Expand operator cross training
- Install new copy center equipment
- Implement new job submission and billing process
- Provide online job proofing capability
- Continue to expand product lines



Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Copy center income	\$ 1,816,936	\$ 1,557,000	\$ 1,236,563
Printing income	1,416,168	1,656,315	1,535,036
Graphic service income	352,691	594,642	144,442
Color copy income	459,101	272,720	296,548
Subcontracting income	158,239	42,376	125,854
Art and darkroom Income	190,965	236,659	182,592
Total income	4,394,100	4,359,712	3,521,035
Salary expenses	\$ 758,658	\$ 1,116,993	\$ 1,152,448

Risk Management Fund

Mission Statement

The mission of the Risk Management Department is to effectively protect the district's human, financial, and physical assets and resources from the consequences of losses.

Services

The Department is responsible for identifying the risk exposures of the district and recommending the most efficient and cost effective methods for handling those exposures. Methods include transferring risk through the purchase of insurance; assisting other departments with loss control; and administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime.

Fiscal Year 2008-09 Accomplishments:

- Successfully implemented self-insured, self-administered workers compensation claims management program, eliminating the costs of a third party administrator
- Unveiled a new pharmacy benefit management program to better serve customers and improve cost containment
- Completed several job analyses from the list of most frequently injured employee job classifications
- Developed and implemented a fast track handling procedure for certain property damage claims
- Developed employee safety training programs to address training needs determined during assessments and as requested
- Providing user support for the Student Health Office Records program and training as necessary
- Developing district-wide guidelines regarding all aspects of safety and health
- Provided staff with training in Nevada revised statutes and regulations, medical management, occupational safety and health, claim reserving, and personal injury case evaluation

Fiscal Year 2009-10 Objectives:

- Introduce and develop an Enterprise Risk Management system
- Implement STARS audit program to assist in tracking of health and safety audits and the resulting recommendations
- Design and implement a stay-at-work program for occupationally injured employees that may be capable of performing transitional employment while recovering from their injuries
- Design and implement a comprehensive return to work program for employees in tandem with human resources
- Design and implement a fast track claims handling procedure for certain bodily injury claims
- Continue to develop the job skills analyses of the most frequently injured employee job classifications
- Develop standardized reports for management's use to monitor claim cost escalation, emerging trends, and other significant claim development changes
- Continue to develop and refine claims data analysis to determine the district's loss exposures and take necessary corrective action
- Collaborate with the Human Resources Department to develop a district-wide employee safety training program
- Obtain proposals from qualified workers compensation managed care suppliers in partnership with the Purchasing Department

Performance Measures	FY 2006-07	FY 2007-08	FY 2008-09
Number of Claims			
Property/Liability	1,474	1,575	1,163
Workers' Compensation	1,273	1,243	1,244
Total Insurance Premiums			
Property, Liability, & Workers' Comp.	\$3,301,296	\$3,178,282	\$3,172,203
Claim Count Ratio			
Property/Liability per \$1,000 Premium	0.45	0.51	0.37
Workers' Compensation per \$100,000	11.25	12.44	9.98
Third-Party Recoveries			
Property/Liability	\$206,668	\$191,477	\$156,663
Workers' Compensation	\$147,929	\$160,557	\$245,462
Managed Care Savings			
Workers' Compensation	\$1,091,566	\$862,757	\$1,148,178

INTERNAL SERVICE FUNDS - SUMMARY OF INCOME, EXPENSES, AND CHANGES IN NET ASSETS
For Fiscal Years 2007-08 Through 2009-10

DESCRIPTION	2007-08 Actuals		2008-09 Estimated Actuals		2009-10 Amended Final Budget		2008-09 vs. 2009-10	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Operating Income:								
Local Sources		\$ 22,350,367		\$22,590,000		\$ 14,550,000	\$ (8,040,000)	(35.6)%
Operating Expenses:								
Salaries	55.47	2,717,951	59.47	2,950,000	66.00	3,672,000	722,000	24.5%
Employee Fringe Benefits		984,996		1,065,000		1,313,000	248,000	23.3%
Purchased Services		6,584,649		6,750,000		7,300,000	550,000	8.2%
Supplies		1,338,338		1,150,000		1,150,000	-	-%
Property		121,405		70,000		225,000	155,000	100.0%
Depreciation		149,192		150,000		165,000	15,000	10.0%
Other Expenses		8,811,615		11,750,000		11,045,000	(705,000)	(6.0)%
Total Operating Expenses		20,708,146		23,885,000		24,870,000	985,000	4.1%
Operating Income (Loss)		1,642,221		(1,295,000)		(10,320,000)	(9,025,000)	(100.0)%
Nonoperating Income		2,120,219		1,495,000		1,510,000	15,000	1.0%
Transfers from other funds		46,828		-		-	-	-%
Beginning Net Assets		29,244,455		33,053,723		33,253,723	200,000	0.6%
Ending Net Assets	55.47	\$ 33,053,723	59.47	\$33,253,723	66.00	\$ 24,443,723	\$ (8,810,000)	(26.5)%

The decrease of \$8.8 million in the Internal Service Funds ending net assets is a result of an anticipated increase in risk assessment services and the purchase and implementation of the student health office software program and related equipment. The Department, in its expanded role, also has had staffing increases for risk control positions, including safety assessments and training. Even with this scheduled draw down of net assets, the Fund still maintains more than a one year reserve of projected operating income. It is anticipated that insurance premiums may need to be increased during 2010-11.



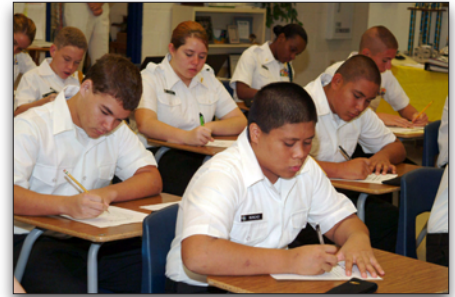
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EXPLANATION OF BUDGET ALLOCATIONS

The Regulation 3130, Budget Administration, adopted by the Board on June 28, 2001, specifies that:

“Procedures should be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.”



In order to implement this statement, formulas for the allocation of personnel and supplies are used. These formulas cover the major items of salaries and supplies. Positions not covered by formulas are specifically authorized by Board action on the budget.

Salary schedules and formulas for the allocation of salaries and supplies are provided on the following pages.

Nine, ten, and eleven-month support staff employees are reflected as a percentage of full FTEs. The following table can be used to determine full-time equivalents:

FULL TIME EQUIVALENTS - CALCULATION

Fiscal Year 2009-10

Hours Per Day	Employment Months			
	Nine	Ten	Eleven	Twelve
1.0	0.09	0.11	0.11	0.13
1.5	0.14	0.16	0.17	0.19
2.0	0.19	0.21	0.23	0.25
2.5	0.23	0.26	0.29	0.31
3.0	0.28	0.32	0.34	0.38
3.5	0.33	0.37	0.40	0.44
4.0	0.37	0.42	0.46	0.50
4.5	0.42	0.47	0.52	0.56
5.0	0.46	0.53	0.57	0.63
5.5	0.51	0.58	0.63	0.69
6.0	0.56	0.63	0.69	0.75
6.5	0.60	0.68	0.75	0.81
7.0	0.65	0.74	0.80	0.88
7.5	0.70	0.79	0.86	0.94
8.0	0.74	0.84	0.92	1.00

ANNUAL TEACHER SALARY SCHEDULE

Fiscal Year 2009-10

STEP	CLASS A B.A.	CLASS B B.A. + 16	CLASS C B.A. + 32	CLASS D M.A.	CLASS E M.A. + 16	CLASS F M.A. +32	CLASS G ASC
1	\$35,083	\$36,964	\$38,850	\$40,738	\$42,628	\$45,018	\$48,201
2	36,548	38,430	40,321	42,205	44,100	46,738	49,920
3	38,014	39,905	41,786	43,676	45,564	48,459	51,641
4	39,485	41,370	43,255	45,142	47,026	50,173	53,355
5	40,947	42,836	44,722	46,611	48,495	51,895	55,077
6		44,307	46,202	48,076	49,964	53,614	56,796
7			47,658	49,546	51,433	55,333	58,516
8			49,125	51,012	52,898	57,053	60,236
9			50,594	52,485	54,366	58,770	61,953
10						60,599	63,781
11						62,207	65,389
12						64,280	67,463
13						65,566	68,748
14						66,877	70,060

DEFINITION OF CLASSES:

CLASS A -	Bachelor's degree and valid Nevada certification for the level or subject taught
CLASS B -	Bachelor's degree plus 16 increment growth units and valid Nevada certification for the level or subject taught. Units must be taken after receipt of bachelor's degree.
CLASS C -	Bachelor's degree plus 32 increment growth units and valid Nevada certification for the level or subject taught
CLASS D -	Master's degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught
CLASS E -	Master's degree plus 16 increment growth units and valid Nevada certification for level or subject taught, or completion of one Advanced Studies Certification 18-hour program. Units must be taken after receipt of master's degree.
CLASS F -	Master's degree plus 32 increment units and valid Nevada certification for level or subject taught, or completion of two Advanced Studies Certification 18-hour programs.
CLASS G -	Advanced Studies Certification
PH.D.	Doctorate degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught will receive an additional yearly salary of \$1,500 above class F or Class G, whichever is applicable.

Licensed employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:

District Service	Amount
10-15	\$ 500
16-20	550
21-25	800
26+	1,100

PROFESSIONAL COMPENSATION

- Only advanced degrees awarded by an accredited institution recognized by the Commission on Professional Standards in Education in a field pertinent to the position and valid in their entirety for Nevada certification for level and subject taught will be recognized for advancement on the salary schedule.
- The basis of the professional schedule is the Bachelor's degree or its recognized equivalent. Only units secured after the requirements for the degree have been completed for the degree, except in fields certified in writing by the Human Resources Division of critical need in upper division or graduate courses recognized by the Commission on Professional Standards in Education, will be recognized for placement in Classes B, C, D, E, F, and G. Increment growth units are granted for approved in-service courses or workshops approved by the Division to upgrade or improve the educational program.
- Teachers hired to teach the 2009-10 school year shall receive a maximum of nine years qualifying experience (Step 10) and be placed in the appropriate class column. This provision shall not apply at the option of the district to teachers hired to provide service in the areas of bilingual education and the specialty licensed areas of special education, specifically excluding resource room and GATE.



TEACHER DUTY DAYS

Teacher Work Year

The work year of the employees covered by the classroom teacher salary schedule (other than new personnel who may be required to attend five additional orientation days) shall consist of not more than 184 school days and shall be distributed according to the calendar determined and officially adopted by the Board.

Hours of Work

Employees on the teachers' salary schedule shall be required to work at the school premises a regular workday of seven hours and eleven minutes, including the 30-minute duty-free lunch period that is provided.

In addition to their regular teaching contract, teachers have the opportunity to earn extra compensation in the following areas:

A. Senior High School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Head Football (M)	.093	\$3,263	1
Head Basketball (M)	.093	3,263	1
Head Baseball (M)	.079	2,772	1
Head Track (M)	.084	2,947	1
Head Wrestling (M)	.084	2,947	1
Head Soccer (M)	.079	2,772	1
Head Tennis (M)	.054	1,894	1
Head Golf (M)	.056	1,965	1
Head Cross Country (M)	.068	2,386	1
Head Swimming (M)	.063	2,210	1
Head Volleyball (M)	.075	2,631	1
Assistant Football (M)	.070	2,456	AAAA-6, AAA-5, AA-4, A-4
Assistant Basketball (M)	.070	2,456	2
Assistant Baseball (M)	.061	2,140	2
Assistant Track (M)	.063	2,210	AAAA-2, AAA-2, AA-1, A-1
Assistant Wrestling (M)	.063	2,210	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer (M)	.059	2,070	1
Assistant Volleyball (M)	.061	2,140	1
9th Grade Basketball (M)	.043	1,509	1
9th Grade Volleyball (M)	.038	1,333	1
9th Grade Basketball (W)	.043	1,509	1
9th Grade Volleyball (W)	.038	1,333	1
Head Bowling (M & W)	.065	2,280	1
Head Basketball (W)	.093	3,263	1
Head Volleyball (W)	.075	2,631	1
Head Softball (W)	.079	2,772	1
Head Track (W)	.084	2,947	1
Head Soccer (W)	.079	2,772	1
Head Tennis (W)	.054	1,894	1
Head Golf (W)	.056	1,965	1
Head Cross Country (W)	.068	2,386	1
Head Swimming (W)	.063	2,210	1
Assistant Basketball (W)	.070	2,456	2
Assistant Volleyball (W)	.061	2,140	2
Assistant Softball (W)	.061	2,140	2
Assistant Track (W)	.063	2,210	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer	.059	2,070	1
Band ¹ (Over 500)	.097	3,403	1
Band ¹ (Under 500)	.082	2,877	1
Chorus ¹	.063	2,210	1
Mariachi/Guitar ¹ (Over 500)	.043	1,509	1
Mariachi/Guitar ¹ (Under 500)	.040	1,403	1
Yearbook ¹	.075	2,631	1
Drama/Theatre ¹	.080	2,807	1
Newspaper ¹	.056	1,965	1
Pep Club ¹	.032	1,123	1
Cheerleader ¹	.058	2,035	1
JV/9th Grade Cheerleader ¹	.043	1,509	1

A. Senior High School - Extended Day Pay - Continued	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Forensics/Speech Club ¹	.057	\$2,000	1
Dance/Drill Team ¹	.047	1,649	1
Student Council ¹	.080	2,807	1
Key Club ¹	.030	1,052	1
Human Relations ¹	.030	1,052	1
Varsity Quiz ¹	.043	1,509	1
Athletic Director ¹	.104	3,649	1
Orchestra ¹	.060	2,105	1
Chess Club ¹	.043	1,509	1
FBLA ¹	.043	1,509	1
Science Bowl ¹	.028	982	1
Honor Society ¹	.030	1,052	1
ROTC ¹	.061	2,140	2
DECCA ¹	.043	1,509	1
VICA ¹	.043	1,509	1
FCCLA ¹	.043	1,509	1

⁽¹⁾ Does not qualify for years of experience

The year of experience stipend for athletics shall be based on the Index, Class A, Step 1 Base Salary as follows:

Teaching Experience	Percent of Class A Step 1 - Base Salary	Yearly Rates
1-3	.0039	\$137
4-6	.0078	274
7-9	.0117	410
10-12	.0156	547
13 or Over	.0195	684

B. Middle School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
7th/8th Grade Basketball (M)	.042	\$1,473	1
7th/8th Grade Softball (M)	.039	1,368	1
7th/8th Grade Tennis (M & W)	.027	947	1
7th/8th Grade Track (M)	.033	1,158	1
7th/8th Grade Basketball (W)	.042	1,473	1
7th/8th Grade Volleyball (W)	.038	1,333	1
7th/8th Grade Track (W)	.033	1,158	1
7th/8th Grade Softball (W)	.039	1,368	1
Band ¹	.063	2,210	1
Chorus ¹	.042	1,473	1
Newspaper ¹	.038	1,333	1
Human Relations ¹	.028	982	1
Forensics ¹	.028	982	1
Yearbook ¹	.028	982	1
Orchestra ¹	.040	1,403	1
Cheerleader ¹	.028	982	1
Drama ¹	.028	982	1
Dance/Drill Team ¹	.028	982	1
Chess Club ¹	.028	982	1
Honor Society ¹	.028	982	1
FBLA ¹	.028	982	1
Student Council ¹	.038	1,333	1
Mariachi/Guitar ¹	.040	1,403	1
JV Quiz ¹	.028	982	1

⁽¹⁾ Does not qualify for years of experience

Schools may utilize two volunteer coaches per team per season. The following positions are in addition to any volunteer coaches: statisticians, video personnel, student teachers, and athletic trainers.

C. Payment for Directing Intramural Programs

1. Determination of Intramural Allotment to Schools

The amount of funds available to secondary schools for extended day pay to direct intramural programs shall be based on projected student enrollment at the rate of 92¢ per student. Allotments will be based on the actual October 1st enrollment. No secondary school shall receive less than \$495.

2. Determination of Payment to Individual Teachers

Extended day pay for directing intramural activities will be based on the number of days per week an activity is supervised throughout the school year according to the following guidelines:

Number of Days Per Week Directing Activity	Number of Weeks	Total Amount
1	36	\$ 286
2	36	572
3	36	858
4	36	1,144
5	36	1,430

D. Extra Pay for Licensed Personnel in Special Categories:

1. Secondary Counselors

Each full-time counselor shall be assigned nine additional days of service at the employee's daily rate of pay. PERS and other legally required contributions shall be made for these days from the negotiated salary package.

2. Librarians

Librarians shall be assigned additional days of service to be paid at the employee's daily rate of pay according to the following formula:

Projected Enrollment	Additional Days Allotted
Under 500	3.5
500 - 999	7.0
1,000 - 1,499	10.5
1,500 and over	14.0

The additional days may be broken down in additional hours upon agreement between the librarian and the principal according to the following schedule:

3.5 days or 24.5 hours at hourly rate
7.0 days or 49.0 hours at hourly rate
10.5 days or 73.5 hours at hourly rate
14.0 days or 98.0 hours at hourly rate

PERS and other legally required contributions shall be made for these days.



3. Occupational Teachers

Teachers who are full-time teachers of occupational subjects, and who hold occupational licensure with an endorsement in business and industry, and meet the following requirements in the area taught, shall receive \$682 in addition to their base contract salary: A trade and technical work experience background, which includes three years of continuous paid experience at the journeyman level in addition to three to five years at the apprentice learning level. This provision applies only to teachers employed as vocational teachers prior to the 1977-78 school year.

4. Teachers Requiring Special Licensing (Psychologist, Speech Therapists, Special Ed. Teachers, and Nurses)

Teachers assigned to these specialist areas who hold proper licensing shall receive \$220 in addition to their base contract salary. This provision shall apply only to teachers employed in these positions prior to the 1977-78 school year.

5. Teachers Assigned to Remote Areas

Teachers assigned to schools in remote or isolated areas shall receive an incentive allotment of \$2,000 in addition to their base contract salary. Following are the areas of the County applicable to remote pay:

Blue Diamond Goodsprings High Desert State Prison Indian Springs	Southern Desert Correctional Center Laughlin Moapa Valley Mt. Charleston	Sandy Valley Searchlight Spring Mountain Virgin Valley
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Effective with the 1992-93 school year, teachers at Blue Diamond will no longer receive remote pay. Those teachers at Blue Diamond prior to the 1992-93 school year shall continue to receive remote pay as long as they are employed at Blue Diamond.



6. Responsible Teachers

A small school with a staff of one to four teachers shall have one teacher designated as the responsible teacher. Responsible teachers shall receive additional pay added to their base contract salary according to the following formula added to their base contract:

Number of Teachers	Additional Pay as a Fraction of Teacher's Contract Salary
1	1/25
2	1/20
3	1/15
4	1/10

7. School Bankers

Teachers assigned as school bankers to provide banking and accounting services at athletic events at senior high schools shall be compensated at the rate of \$10 per hour. The maximum number of assigned hours per event shall be based on student enrollment as indicated to the right:

Student Enrollment	Hours Allocated
1,200 or more	4 hours
1,199 – 600	3 hours
599 and below	2 hours

8. Speech Therapists, Nurses, and Psychologists

Teachers in these specialist areas assigned to year-round schools shall be given one year at a time extended contracts with PERS paid.

E. Extra Pay for Instructional Services

Activity	Hourly Rate	Activity	Hourly Rate
1. Continuing Education Instruction	\$22	6. Extra Duty Teaching Assignments:	
2. In-Service Training Instruction	22	a. Early Bird/Late Bird	}
3. Summer School	22	b. "Behavior School" Instruction	} Teacher's Contract
4. Graduate Incentive Program	22	c. "Sunset High School" Instruction	} Hourly Rate of Pay
5. Other Approved Instructional Services:		d. Juvenile Court School Programs	}
a. Homebound Extended Day Teachers	22	e. Purchased Preparation Period	}
b. Itinerant Teachers	22	f. Extended School Year, Summer	}
c. Committees, Task Forces, PDE Instructors	22		
d. Approved Instructional Services (not listed)	22		

F. Extra Pay for Ticket Takers and Sellers

Varsity Athletic Contests \$10 per hour

G. Funds for Additional Extended Day Student Activities

Name of School	Amount	Name of School	Amount
Advanced Technologies Academy	\$2,500	Cadwallader Middle School	\$1,500
Arbor View High School	2,500	Canarelli Middle School	1,500
Basic High School	2,500	Cannon Middle School	1,500
Bonanza High School	2,500	Cashman Middle School	1,500
Boulder City High School	1,500	Cortney Middle School	1,500
Canyon Springs High School	2,500	Cram Middle School	1,500
Centennial High School	2,500	Escobedo Middle School	1,500
Chaparral High School	2,500	Faiss Middle School	1,500
Cheyenne High School	2,500	Fertita Middle School	1,500
Cimarron-Memorial High School	2,500	Findlay Middle School	1,500
Clark High School	2,500	Fremont Middle School	1,500
Coronado High School	2,500	Garrett Middle School	1,500
Del Sol High School	2,500	Garside Middle School	1,500
Desert Oasis High School	2,500	Gibson Middle School	1,500
Desert Pines High School	2,500	Greenspun Middle School	1,500
Desert Rose High School	1,500	Guinn Middle School	1,500
Durango High School	2,500	Harney Middle School	1,500
East Career and Technical Academy	2,500	Hughes Middle School	1,500
Eldorado High School	2,500	Hyde Park Middle School	1,500
Foothill High School	2,500	Johnson Middle School	1,500
Green Valley High School	2,500	Johnston Middle School	1,500
Indian Springs Junior/Senior High School	1,000	Keller Middle School	1,500
Las Vegas Academy	1,500	Knudson Middle School	1,500
Las Vegas High School	2,500	Lawrence Middle School	1,500
Laughlin High School	1,500	Leavitt Middle School	1,500
Legacy High School	2,500	Lied Middle School	1,500
Liberty High School	2,500	Lyon Middle School	1,500
Moapa Valley High School	1,500	Mack Middle School	1,500
Mojave High School	2,500	Mannion Middle School	1,500
Northwest Career and Technical Academy	2,500	Martin Middle School	1,500
Palo Verde High School	2,500	Miller Middle School	1,500
Rancho High School	2,500	Molasky Middle School	1,500
Sandy Valley Junior/Senior High School	1,000	Monaco Middle School	1,500
Shadow Ridge High School	2,500	O'Callaghan Middle School	1,500
Sierra Vista High School	2,500	Orr Middle School	1,500
Silverado High School	2,500	Robison Middle School	1,500
Southeast Career and Technical Academy	2,500	Rogich Middle School	1,500
Southwest Career and Technical Academy	2,500	Saville Middle School	1,500
Spring Valley High School	2,500	Sawyer Middle School	1,500
Sunrise Mountain High School	2,500	Schofield Middle School	1,500
Valley High School	2,500	Sedway Middle School	1,500
Veteran's Tribute Career and Technical Academy	2,500	Silvestri Middle School	1,500
Virgin Valley High School	1,500	Smith Middle School	1,500
West Preparatory Academy	1,500	Swainston Middle School	1,500
Western High School	2,500	Tarkanian Middle School	1,500
Bailey Middle School	1,500	Von Tobel Middle School	1,500
Becker Middle School	1,500	Webb Middle School	1,500
Bridger Middle School	1,500	White Middle School	1,500
Brinley Middle School	1,500	Woodbury Middle School	1,500
Brown Middle School	1,500		
Burkholder Middle School	1,500	Total	\$185,000

Three hundred dollars shall be allocated to each elementary school and Prime Six School, Helen J. Stewart, Variety School, John F. Miller, and Spring Mountain. Each Community College High School and each alternative campus in the six regions shall be allocated \$600 to be used for payment to the licensed personnel supervisor of all extended day student activities.

BUDGET FORMULAS FOR ALLOCATING LICENSED SCHOOL PERSONNEL

The following formulas are used in developing the General and Special Education Funds staffing levels for budgetary purposes. Staffing assignments to individual schools may vary slightly at the discretion of the Area Service Center Associate Superintendents, Associate Superintendent of the Superintendent's Schools, Deputy Superintendent of Instruction, Deputy Superintendent of Student Support Services, or the Chief Human Resources Officer.

A. Principals (319)

Each school of eight or more teachers will have budgeted one full-time principal. (Teaching principals and responsible teachers will be budgeted by unit as specified in district regulations.)

B. Assistant Principals (366)

Elementary Schools—Each elementary school over 500 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. The number of positions calculated in this fashion constitutes a district-wide full-time equivalency cap. Actual assignment of these FTEs is determined by the Deputy Superintendent of Instruction but may not exceed the total FTE number.

Middle Schools—Each middle school of 600 student enrollment and all rural schools will have budgeted one full-time assistant principal. Two assistant principals will be budgeted when the enrollment reaches 1,500 or more.

Senior High Schools—Only full-time assistant principals will be budgeted. One assistant principal will be budgeted for all rural schools or when enrollment reaches 500 students. Two assistant principals will be budgeted when the enrollment reaches 1,300 students. Three assistant principals will be budgeted when enrollment reaches 1,800 students. Schools with an enrollment of 2,900 students or more will be eligible for four assistant principals.

C. Deans (170)

Middle Schools—All middle schools, except rural schools, will staff at least one dean. Two deans will be added when total enrollment reaches 1,300 students.

Senior High Schools—All senior high schools, except rural schools, will be budgeted for at least one dean. Schools with an enrollment of 1,300 students or more will be budgeted two deans. When enrollment reaches 2,800 another dean will be added.

D. Classroom Licensed Staff (11,562.09 including prep periods)

Fiscal year 2009-10 budget development staffing ratios:

Kindergarten:	1 licensed staff member for each 52 students.	Grades 4-5:	1 licensed staff member for each 30 students.
Grades 1-2:	1 licensed staff member for each 16 students.	Grades 6-12:	1 licensed staff member for each 32 students.
Grade 3:	1 licensed staff member for each 19 students.		

E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:

1. 2,575 licensed positions to instruct special education students.
2. 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
3. 100 licensed positions to handle extra music needs of middle school students.
4. 283.25 licensed positions to supplement the state's Class Size Reduction program.
5. 160 licensed positions to instruct second language students.
6. 220 licensed positions to serve as educational computer strategists.
7. 55.5 licensed positions for special assignment (i.e., Prime 6, Reading Recovery Trainers, court orders, etc.)

F. Counselors (595)

Elementary Schools—The Board has approved establishing a goal of adding 15 elementary counselors each year until elementary schools have a counselor for every school over 500 enrollment. An increase was not included in this year's development due to budgetary constraints.

Middle Schools—Counselors are budgeted for each middle school on the basis of one counselor for each 500 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for middle schools will be made only once each year after the second week of the fall semester.

Senior High Schools—Counselors are budgeted to each senior high school on the basis of one counselor for each 400 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for senior high schools will be made only once each year after the second week of the fall semester.



G. Library Services (300.5)

- Elementary schools with enrollment of at least 400 students shall be allocated one licensed staff unit (201).
- Each middle school shall be allocated one licensed staff unit (61).
- Senior High schools shall be allocated extra days of library services based upon the enrollment illustrated to the right (38.5):

Student Enrollment	Days Allocated
Under 500 students	3.5 days
500 to 999 students	7.0 days
1,000 to 1,499 students	10.5 days
1,500 or more students	14.0 days

H. Homebound Teachers (17)

One teacher is budgeted to assist homebound students at the ratio of one for each 18,450 students or major fraction thereof.

I. Psychologists (167)

One school psychologist is budgeted for each 1,875 students or major fraction thereof.

J. Nurses (167)

One school nurse is budgeted for each 1,875 students or major fraction thereof.

K. Speech/Language Pathologists (298.5)

Speech/language pathologists are to be budgeted based on the prior school year's ratio of actual student caseloads to actual handicapped enrollment. The resultant ratio (actual) is applied to the current school year's estimated handicapped enrollments to determine estimated caseloads. The estimated caseloads are then divided by the maximum caseload mandate to determine speech therapist/pathologist requirements.



L. Summary of Pupil/Teacher Ratio Calculations - District-wide

Regular classroom staffing	(Section D) =	11,562.09	
District pupil/teacher ratio	$(303,182.0 \div 11,562.09) =$		26.22
Regular classroom staffing with additional positions	(Sections D and E) =	15,063.84	
District pupil/teacher ratio	$(303,182.0 \div 15,063.84) =$		20.13
District licensed - all positions	(Sections D through K) =	16,608.84	
District pupil/teacher ratio	$(303,182.0 \div 16,608.84) =$		18.25

Note: The 2001 Legislature provided funds toward reducing the pupil/teacher ratio in the early elementary grades (1-3). The Class Size Reduction funds and positions for 2009-10 are being channeled through the Special Revenue Funds, and therefore, are not reflected in the above calculations.

SECONDARY MAGNET SCHOOL FORMULA ENHANCEMENTS

As a result of varying length of day and program requirements, magnet schools within the district require additional enhancement appropriations. This necessitates adjustments to classroom staffing, recruiting counselors, and an available pool from which the Associate Superintendent, Superintendent's Schools may draw to provide staffing for necessary school administrative support services.

The current budget for magnet school programs is developed from a student-teacher ratio of 30:1. The Advanced Technologies Academy (ATA) was constructed with classroom sizes of 20 students per classroom. Because of this room configuration, a student-teacher ratio of 20:1 will be retained at ATA. A recruiting counselor is provided for each secondary school that has magnet programs. Senior high school recruiting counselor positions are staffed starting November 1 preceding the start of the magnet school's initial opening. Middle school recruiting counselors begin at the end of the first semester of the preceding year.

The Superintendent's Schools will be allocated \$120,000 multiplied by the number of secondary magnet schools. These funds are available for allocation to schools for the purpose of providing additional licensed, administrative, and/or support staff-adjunct staffing and services.

ADMINISTRATIVE TITLES AND SALARY RANGES

Fiscal Year 2009-10

Class Title	Range	Class Title	Range
Superintendent of Schools	XX	Director II, K-12 Science, Health, and Foreign Language	43
General Counsel	51	Director II, Teacher Induction and Mentoring	43
Chief Financial Officer	50	Director II, Licensed Personnel Services	43
Deputy Superintendent, Instructional Services	50	Director II, Distance Education and Virtual High School	43
Deputy Superintendent, Student Support Services	50	Director II, Networking Services	43
Chief Human Resources Officer	48	Director II, Real Property Management	43
Associate Superintendent, Education Services	47	Director II, Special Education Support Services	43
Associate Superintendent, Facilities	47	Director II, K-12 Special Education	43
Associate Superintendent, Community and Government Relations	47	Director II, Related Services	43
Associate Superintendent, Superintendent's Schools	47	Director II, Research and School Improvement	43
Deputy General Counsel	47	Director II, Risk Management	43
General Manager, Vegas PBS	47	Director II, School Safety and Crisis Management	43
Associate Superintendent, Instruction Unit	47	Director II, Select Schools	43
Assistant Superintendent, Assessment, Accountability, Research, and School Improvement	46	Director II, Special Education Programs and Projects	43
Academic Manager, Instruction Unit	46	Director II, Substitute Services	43
Assistant Superintendent, Curriculum and Professional Development	46	Director II, Human Resources Services	43
Assistant Superintendent/Chief Technology Officer	46	Director II, Technical Resources	43
Chief of School Police	46	Director II, Title I Services	43
Chief of Staff	46	Director II, User Support Services	43
Deputy Chief Financial Officer	46	Police Captain	43
Deputy Human Resources Officer	46	Principal, Elementary School ¹	41 - 43
Senior Assistant General Counsel	46	Principal, Special Education School ¹	42 - 43
Assistant General Counsel	45	Principal, Boulder City High School ¹	43
Director IV, Construction Management	45	Principal, Indian Springs High School ¹	43
Director IV, Curriculum and Instruction	45	Principal, Las Vegas Academy of International Studies & Performing Arts ¹	43
Director IV, Education Services	45	Principal, Laughlin High School ¹	43
Director IV, Facilities Planning and Design	45	Principal, Moapa Valley High School ¹	43
Director IV, Human Resources	45	Principal, Sandy Valley High School ¹	43
Director IV, Instructional Support	45	Principal, Virgin Valley High School ¹	43
Director IV, Student Athletics and Activities, Fine Arts, and Instructional Support	45	Deputy Assistant General Counsel	42
Director IV, Technology and Information Systems	45	Director I, Administrative Personnel Services	42
Director IV, Support Services	45	Director I, Adult Language Acquisition Services	42
Principal, Career and Technical Academy ¹	43 - 45	Director I, Wraparound Services	42
Principal, Senior High School	43 - 45	Director I, Communications Office	42
Director III, Assessment and Accountability	44	Director I, Compliance and Monitoring	42
Director III, Compliance and Monitoring	44	Director I, Contracts and Construction Management	42
Director III, Government Affairs, Public Policy, and Strategic Planning	44	Director I, Corporate Communications, Vegas PBS	42
Director III, Educational Media Services	44	Director I, Development, Vegas PBS	42
Director III, Engineering, Information Technology, and Emergency Response Systems	44	Director I, Development and Innovation	42
Director III, Food Service	44	Director I, Early Childhood	42
Director III, Maintenance	44	Director I, Education Services	42
Director III, Purchasing and Warehousing	44	Director I, Energy Management	42
Director III, Quality Assurance	44	Director I, Engineering Services	42
Director III, Special Projects and Renovation Services	44	Director I, English Language Learners Programs	42
Director III, Transportation	44	Director I, Fiscal Accountability	42
Principal, Elementary School	42 - 44	Director I, Food Service	42
Principal, Junior High/Middle School ¹	41 - 44	Director I, Intergovernmental Affairs	42
Director II, Administrative Training and Staff Development	43	Director I, Grants Development and Administration	42
Director II, Budget	43	Director I, Health Services	42
Director II, Career and Technical Education	43	Director I, Inspection Services	42
Director II, Central Information Systems	43	Director I, Instruction and Facility Administration	42
Director II, Demographics, Zoning, and GIS	43	Director I, Licensed Personnel Contracting Services	42
Director II, Diversity and Affirmative Action Programs	43	Director I, Low Incidence Disabilities	42
Director II, Education Services	43	Director I, Maintenance	42
Director II, Employee-Management Relations	43	Director I, Maintenance Manager	42
Director II, English Language Learners Program	43	Director I, Operations	42
Director II, Equity and Diversity Education	43	Director I, Production, Vegas PBS	42
Director II, Facilities and Bond Fund Financial Management	43	Director I, Professional Development, Special Education	42
Director II, Facilities Manager	43	Director I, Psychological Services	42
Director II, Guidance and Counseling	43	Director I, Purchasing and Warehousing	42
Director II, Internal Audit	43	Director I, Environmental Services	42
Director II, K-12 Literacy	43	Director I, School-Community Partnership Program	42
Director II, K-12 Math and Instructional Technology	43	Director I, Security Systems, School Police Services	42
		Director I, Speech/Language Therapy Services	42
		Director I, Student Athletics	42

ADMINISTRATIVE TITLES AND SALARY RANGES -CONTINUED

Fiscal Year 2009-10

Class Title	Range	Class Title	Range
Director I, Superintendent's Office	42	Principal, Southern Nevada Women's Correctional Center ¹	41
Director I, Support Staff Personnel Services	42	Principal, Summit View Youth Correctional Center ¹	41
Director I, Support Staff Training and Staff Development	42	Assistant Principal, Elementary School ¹	40
Director I, Technology Deployment Services	42	Assistant Principal, Special Education School ¹	40
Director I, Title I Services	42	Coordinator III, Administrative Personnel Services	40
Director I, Transportation	42	Coordinator III, Architect	40
Director I, Vehicle Maintenance	42	Coordinator III, Adult Education	40
Legislative Representative	42	Coordinator III, Adult Language Acquisition Services	40
Principal, Advanced Technologies Academy ¹	42	Coordinator III, Board of School Trustees	40
Principal, Alternative School ¹	41 - 42	Coordinator III, Budget	40
Assistant Principal, Secondary School ¹	41	Coordinator III, Career and Technical Education	40
Coordinator IV, Accounting	41	Coordinator III, Cash and Investment Management	40
Coordinator IV, Assessment and Accountability	41	Coordinator III, Compliance and Monitoring	40
Coordinator IV, Assistive Technology	41	Coordinator III, Construction Utilities Specialist	40
Coordinator IV, AVID Program	41	Coordinator III, Custodial Supervision	40
Coordinator IV, Budget	41	Coordinator III, Distance Education	40
Coordinator IV, Bus Operations	41	Coordinator III, Districtwide Services	40
Coordinator IV, Information Systems Architecture and Special Projects	41	Coordinator III, Dual Language Program	40
Coordinator IV, Child Find Project	41	Coordinator III, Early Childhood Program	40
Coordinator IV, Demographics and Zoning	41	Coordinator III, Educational Facility Planning	40
Coordinator IV, Development and Innovation	41	Coordinator III, Education Services	40
Coordinator IV, Employee-Management Relations	41	Coordinator III, Emergency Management	40
Coordinator IV, Engineering Services	41	Coordinator III, Engineering Services	40
Coordinator IV, English Language Learner Programs	41	Coordinator III, Environmental Compliance	40
Coordinator IV, Employee Business Training	41	Coordinator III, Equipment Repair	40
Coordinator IV, Expulsion Due Process and Trial Enrollments	41	Coordinator III, Equity and Diversity Education	40
Coordinator IV, Facility Programming Services	41	Coordinator III, Exterior and Structural Building Repair	40
Coordinator IV, Facility Requirements	41	Coordinator III, Facilities and Bond Fund Financial Management	40
Coordinator IV, Food Service Financial Management	41	Coordinator III, Facilities Project Manager	40
Coordinator IV, Gifted and Talented Education	41	Coordinator III, Facilities Space Requirements	40
Coordinator IV, Guidance and Counseling Services	41	Coordinator III, Fine Arts, Elementary	40
Coordinator IV, Health Services	41	Coordinator III, Fine Arts, Secondary	40
Coordinator IV, K-12 Instructional Technology	41	Coordinator III, Fiscal Accountability and Program Analysis, CPD	40
Coordinator IV, K-12 Special Education	41	Coordinator III, General Repair	40
Coordinator IV, Licensure Services	41	Coordinator III, Geographic Information Systems, Demographics and Zoning	40
Coordinator IV, Human Resources Services	41	Coordinator III, Geographic Information Systems, Real Property Management	40
Coordinator IV, Literacy Innovative Programs	41	Coordinator III, Gift Manager	40
Coordinator IV, Low Incidence Disabilities	41	Coordinator III, Grant Writer	40
Coordinator IV, Mechanical Systems and Equipment	41	Coordinator III, Homebound Education Program	40
Coordinator IV, Modernization Services	41	Coordinator III, Instructional Data Management System	40
Coordinator IV, New Construction	41	Coordinator III, Instructional Development, ESD	40
Coordinator IV, Occupational and Physical Therapy Services	41	Coordinator III, Internal Audit	40
Coordinator IV, Payroll and Employee Benefits	41	Coordinator III, Administrative Leadership Development	40
Coordinator IV, Administrative Leadership Development	41	Coordinator III, K-12 Foreign Language	40
Coordinator IV, Risk and Insurance Services	41	Coordinator III, K-12 Library Services	40
Coordinator IV, Psychological Services	41	Coordinator III, K-12 Literacy and Elementary Technology	40
Coordinator IV, Purchasing and Warehousing	41	Coordinator III, K-12 Mathematics	40
Coordinator IV, Real Property Management	41	Coordinator III, K-12 Science/Health	40
Coordinator IV, School Safety and Crisis Management	41	Coordinator III, K-12 Social Studies	40
Coordinator IV, School-Community Partnership Program	41	Coordinator III, Teacher Induction and Mentoring	40
Coordinator IV, Speech/Audiology Services	41	Coordinator III, K-5 Mathematics and Science	40
Coordinator IV, Student Data Services	41	Coordinator III, Industrial Hygiene, Environmental Services	40
Coordinator IV, Telecommunications	41	Coordinator III, Landscaping and Grounds	40
Coordinator IV, Title I Services	41	Coordinator III, Licensed Personnel Services	40
Coordinator IV, Claims Management Services	41	Coordinator III, Licensure Services	40
Coordinator IV, Administrative Assistant, Superintendent's Office	41	Coordinator III, Paydata Services	40
Police Lieutenant	41	Coordinator III, NCLB and Data Verification	40
Principal, Academy for Individualized Study	41	Coordinator III, Program Grant Evaluator	40
Principal, Community College High School ¹	41	Coordinator III, Public Television, Vegas PBS	40
Principal, Continuation School ¹	41	Coordinator III, Purchasing	40
Principal, Desert Rose Adult High School	41	Coordinator III, Management Process System	40
Principal, High Desert State Prison Adult High School ¹	41	Coordinator III, Data Specialist	40
Principal, Juvenile Court Schools	41	Coordinator III, Research and Evaluation	40
Principal, Southern Desert Correctional Center ¹	41	Coordinator III, Resource Management	40
Principal, Southern Nevada Correctional Center, Jean	41		
Principal, Spring Mountain School ¹	41		

ADMINISTRATIVE TITLES AND SALARY RANGES -CONTINUED
Fiscal Year 2009-10

Class Title	Range	Class Title	Range
Coordinator III, Safe and Drug Free Schools	40	Coordinator II, Adaptive Physical Education	39
Coordinator III, Safety	40	Coordinator II, Benefits Accounting Supervisor	39
Coordinator III, School Banking	40	Coordinator II, Campus Security Monitor	39
Coordinator III, School-Community Partnership Program	40	Coordinator II, Communities in Schools	39
Coordinator III, Secondary English	40	Coordinator II, Dietitian	39
Coordinator III, Special Education Management System	40	Coordinator II, Early Reading First	39
Coordinator III, Statistician, Demographics, Zoning, and GIS	40	Coordinator II, Facilities Analyst	39
Coordinator III, Student Activities	40	Coordinator II, Fiscal Accountability	39
Coordinator III, Student Attendance/Dropout Programs	40	Coordinator II, Geographic Information Systems	39
Coordinator III, Licensed and Support Staff Personnel	40	Coordinator II, Industrial Hygiene	39
Coordinator III, Technology Facilities Liaison	40	Coordinator II, Instructional Web Design	39
Coordinator III, Technical Resources	40	Coordinator II, Technical Resources	39
Coordinator III, Title I Services	40	Coordinator II, Payroll Processing Supervisor	39
Coordinator III, Vegas PBS	40	Coordinator II, Professional Development Education	39
Coordinator III, Work Management, Maintenance	40	Coordinator II, Real Property Management	39
Coordinator III, Administrative Assistant, Bond Administration	40	Coordinator II, School-Community Partnership Program ¹	39
Coordinator III, Administrative Assistant, Community and Government Relations	40	Coordinator II, Site Development	39
Coordinator III, Administrative Assistant, Human Resources	40	Coordinator II, Technology Projects and Training	39
Coordinator III, Administrative Assistant, Instruction Unit	40	Coordinator II, Traffic Safety	39
Coordinator III, Administrative Assistant, School Police Services	40	Coordinator I, Accounting	38
Coordinator III, Administrative Assistant, Student Support Services	40	Coordinator I, Accounting/Budget Specialist	38
Coordinator III, Administrative Assistant, Technology and Information Systems	40	Coordinator I, Communications Specialist	38
Dean, Secondary ²	40	Coordinator I, Budget	38
Coordinator II, Academic Support and Community Service Center	39	Coordinator I, Fleet Manager	38
Coordinator II, Accounting	39	Coordinator I, Parent Services	38
		Coordinator I, Public Information Specialist	38

¹ "At- Will" Employees--A contract signed by an at-will employee will state that the employee serves in that position at the will of the superintendent and may be returned to a position of no lesser range and step than the last held with the district. At-Will positions will be so designated at the time the position is offered to an employee. At the time of appointment, the Board of School Trustees will designate the range and step of the position.

² Incumbents of these classes receive monthly salaries in accordance with this schedule for 11 months per year (year-round principals and assistant principals excepted). Incumbents in all other classes receive monthly salaries in accordance with this schedule for 12 months.

³ Receive monthly salaries in accordance with Unified schedule for 10 months per year (Deans in year-round schools excepted).

ADMINISTRATIVE SALARY SCHEDULE BASE - MONTHLY SALARIES

Fiscal Year 2009-10

Range	A	B	C	D	E	F	G ¹
52	\$9,967	\$10,470	\$10,997	\$11,547	\$12,125	\$12,730	\$13,368
51	9,492	9,967	10,470	10,997	11,547	12,125	12,730
50	9,048	9,492	9,967	10,470	10,997	11,547	12,125
49	8,617	9,048	9,492	9,967	10,470	10,997	11,547
48	8,205	8,617	9,048	9,492	9,967	10,470	10,997
47	7,815	8,205	8,617	9,048	9,492	9,967	10,470
46	7,442	7,815	8,205	8,617	9,048	9,492	9,967
45	7,098	7,442	7,815	8,205	8,617	9,048	9,492
44	6,760	7,098	7,442	7,815	8,205	8,617	9,048
43	6,435	6,760	7,098	7,442	7,815	8,205	8,617
42	6,124	6,435	6,760	7,098	7,442	7,815	8,205
41	5,837	6,124	6,435	6,760	7,098	7,442	7,815
40	5,553	5,837	6,124	6,435	6,760	7,098	7,442
39	5,291	5,553	5,837	6,124	6,435	6,760	7,098
38	5,046	5,291	5,553	5,837	6,124	6,435	6,760
37	4,798	5,046	5,291	5,553	5,837	6,124	6,435
36	4,576	4,798	5,046	5,291	5,553	5,837	6,124

PROFESSIONAL-TECHNICAL (PT) SALARY SCHEDULE BASE - MONTHLY SALARIES

Fiscal Year 2009-10

Range	A	B	C	D	E	F	G ¹
44	\$6,760	\$7,098	\$7,442	\$7,815	\$8,205	\$8,617	\$9,048
43	6,435	6,760	7,098	7,442	7,815	8,205	8,617
42	6,124	6,435	6,760	7,098	7,442	7,815	8,205
41	5,837	6,124	6,435	6,760	7,098	7,442	7,815
40	5,553	5,837	6,124	6,435	6,760	7,098	7,442
39	5,291	5,553	5,837	6,124	6,435	6,760	7,098
38	5,046	5,291	5,553	5,837	6,124	6,435	6,760
37	4,798	5,046	5,291	5,553	5,837	6,124	6,435
36	4,576	4,798	5,046	5,291	5,553	5,837	6,124
35	4,350	4,576	4,798	5,046	5,291	5,553	5,837
34	4,136	4,350	4,576	4,798	5,046	5,291	5,553
33	3,946	4,136	4,350	4,576	4,798	5,046	5,291
32	3,752	3,946	4,136	4,350	4,576	4,798	5,046
31	3,570	3,752	3,946	4,136	4,350	4,576	4,798
30	3,405	3,570	3,752	3,946	4,136	4,350	4,576
29	3,237	3,405	3,570	3,752	3,946	4,136	4,350
28	3,082	3,237	3,405	3,570	3,752	3,946	4,136

¹ Eligibility for Step G requires that the administrator has been on any Step F for four years, is beginning his/her 18th year in the district during the contracted school year, and the adjusted hire date and the effective date of the administrative appointment is prior to February 1. If the adjusted hire date is February 1 or after, the administrator will be placed on Step G at the beginning of the subsequent year.

Administrative employees holding a doctoral degree from an accredited institution and valid for Nevada certification will receive an additional \$1,500 stipend for which Public Employees Retirement System (PERS) contributions will be made.

Administrative employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:

District Service	Amount
10 Years	\$1,300
15 Years	1,800
20 Years	2,300
25 Years	2,800
30 Years	4,000

A principal who is assigned either to a Prime 6 school (before July 1, 2008), a rural high school, or to a double session or flexible double session schedule shall receive an additional stipend of \$2,000 for which PERS contributions will be made. A \$2,000 stipend will be provided to eligible senior high school deans and assistant principals. A principal who is assigned to a year-round school shall receive an additional stipend of \$3,000 for which PERS contributions will be made.

SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES

Fiscal Year 2009-10

CODE	TITLE	GRADE	MIN HR	MAX HR
2040	Accountant	56	\$23.37	\$30.61
2027	Accounts Payable Supervisor	50	\$17.45	\$22.83
2016	Accounts Payable Technician	49	\$16.63	\$21.74
2031	Accounts Supervisor (SS Pay Data Section)	54	\$21.20	\$27.75
0200	Administrative Clerk	50	\$17.45	\$22.83
1446	Administrative Computer Services Specialist	56	\$23.37	\$30.61
0320	Administrative School Secretary	50	\$17.45	\$22.83
0240	Administrative Secretary I	51	\$18.33	\$23.97
0250	Administrative Secretary II	52	\$19.23	\$25.17
0251	Administrative Secretary III	54	\$21.20	\$27.75
0252	Administrative Secretary IV	57	\$24.56	\$32.13
7780	AHERA Compliance Monitor	58	\$25.79	\$33.73
1532	Applications Developer - COBOL/CICS	59	\$27.07	\$35.42
1508	Applications Manager	64	\$34.56	\$45.21
7725	Apprentice Drafter	47	\$15.07	\$19.71
7730	Asbestos Abatement Worker/Insulator	51	\$18.33	\$23.97
7705	Asbestos Inspector	56	\$23.37	\$30.61
7735	Asbestos Planner/Scheduler	57	\$24.56	\$32.13
7410	Asphalt, Concrete and Masonry Supervisor	58	\$25.79	\$33.73
2050	Assistant Accountant	50	\$17.45	\$22.83
8170	Assistant Custodial Supervisor	53	\$20.20	\$26.43
7091	Assistant Grounds Equipment Technician	46	\$14.35	\$18.80
1060	Assistant Offset Shop Supervisor	54	\$21.20	\$27.75
0352	Assistant Terminal Agency Coordinator	53	\$20.20	\$26.43
1449	Assistive Technology Service Specialist	56	\$23.37	\$30.61
3075	Associate Buyer	50	\$17.45	\$22.83
7420	Athletic Equipment & Fencing Supervisor	58	\$25.79	\$33.73
4000	Attendance Officer	50	\$17.45	\$22.83
7115	Audio Visual Technician	52	\$19.23	\$25.17
5020	Baker	43	\$12.41	\$16.23
0134	Benefits Technician	49	\$16.63	\$21.74
4248	Bilingual Translator/Interpreter	51	\$18.33	\$23.97
7000	Boiler Equipment Technician	54	\$21.20	\$27.75
0170	Braillist	52	\$19.23	\$25.17
0176	Broadcast Captionist I	47	\$15.07	\$19.71
0177	Broadcast Captionist II	52	\$19.23	\$25.17
0178	Broadcast Captionist III	56	\$23.37	\$30.61
4100	Budget Assistant	55	\$22.27	\$29.13
7120	Building Engineer	52	\$19.23	\$25.17
7550	Building Engineer Supervisor	58	\$25.79	\$33.73
6100	Bus Driver	47	\$15.07	\$19.71
6105	Bus Driver Trainee	47-A	\$15.07	N/A
6005	Bus Washer	41	\$11.24	\$14.73
0330	Business Services Specialist	51	\$18.33	\$23.97
3070	Buyer's Assistant	45	\$13.68	\$17.89
7727	CADD Technician I	55	\$22.27	\$29.13
7728	CADD Technician II	57	\$24.56	\$32.13
7729	CADD Technician III	59	\$27.07	\$35.42
4170	Campus Security Monitor	44	\$13.01	\$17.03
7060	Carpenter	52	\$19.23	\$25.17
7560	Carpenter Supervisor	58	\$25.79	\$33.73
7585	Carpet and Flooring Supervisor	58	\$25.79	\$33.73
8030	Carpet Cleaning Technician	50	\$17.45	\$22.83
8039	Central Kitchen Steward	43	\$12.41	\$16.23
4222	Certified Occupational Therapy Assistant	50	\$17.45	\$22.83
5320	Chief Refrigeration Engineer	59	\$27.07	\$35.42
7309	Civil & Landscape Quality Assurance Construction Inspector / Manager	58	\$25.79	\$33.73
2103	Claims Examiner	52	\$19.23	\$25.17
2100	Claims Management Specialist	57	\$24.56	\$32.13
2098	Claims Manager	60	\$28.44	\$37.19
2102	Claims Technician	48	\$15.83	\$20.71
4285	Classification/Compensation Analyst	57	\$24.56	\$32.13
0110	Clerk Typist I	40	\$10.71	\$14.02
0175	Clerk/Braillist	45	\$13.68	\$17.89
1531	Client Server Application Programmer	56	\$23.37	\$30.61

SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES - CONTINUED

Fiscal Year 2009-10

CODE	TITLE	GRADE	MIN HR	MAX HR
7105	Clock, Fire Alarm & Intercom Technician	55	\$22.27	\$29.13
7700	Code Compliance Inspector/Site Manager	59	\$27.07	\$35.42
7194	Communication Equipment Installer Assistant	51	\$18.33	\$23.97
7195	Communication Equipment Installer/Repairer	55	\$22.27	\$29.13
7198	Communication Installation/Repair Supervisor	58	\$25.79	\$33.73
0306	Communications Assistant	52	\$19.23	\$25.17
4410	Communications System Manager	61	\$29.85	\$39.04
1650	Computer Forensic Investigator	62	\$31.33	\$40.99
1410	Computer Operator	50	\$17.45	\$22.83
1330	Computer Systems Specialist	51	\$18.33	\$23.97
7152	Construction Compliance Clerk	48	\$15.83	\$20.71
7146	Construction Documents Clerk	48	\$15.83	\$20.71
4260	Construction Documents Manager	56	\$23.37	\$30.61
7153	Construction Estimator	57	\$24.56	\$32.13
7147	Construction Site Development Data Specialist	50	\$17.45	\$22.83
7645	Construction Supervisor	58	\$25.79	\$33.73
7032	Cross Connection Control Specialist	56	\$23.37	\$30.61
8100	Custodial Leader	46	\$14.35	\$18.80
8160	Custodial Supervisor	54	\$21.20	\$27.75
8040	Custodian	43	\$12.41	\$16.23
1485	Data Communications Specialist	59	\$27.07	\$35.42
1405	Data Control Manager	58	\$25.79	\$33.73
1320	Data Processing Clerk I	42	\$11.81	\$15.45
1326	Data Processing Machine Operator	46	\$14.35	\$18.80
1515	Database Administrator	63	\$32.90	\$43.05
1518	Database Analyst III (Web-Based)	62	\$31.33	\$40.99
1519	Database Analyst III (Web-Based)-Assessment and Accountability	62	\$31.33	\$40.99
1525	Database Systems Specialist	56	\$23.37	\$30.61
4300	Demographic Specialist	57	\$24.56	\$32.13
4150	Dispatcher	47	\$15.07	\$19.71
3030	District Mail Courier	46	\$14.35	\$18.80
4404	Document Control Specialist	54	\$21.20	\$27.75
7720	Drafter	55	\$22.27	\$29.13
7719	Drafting and Records Manager	58	\$25.79	\$33.73
6130	Driver Training Instructor	49	\$16.63	\$21.74
7131	Duplicating Equipment Technician	53	\$20.20	\$26.43
1505	EDP Operations Manager	62	\$31.33	\$40.99
4240	Educational Interpreter I	46	\$14.35	\$18.80
4241	Educational Interpreter II	53	\$20.20	\$26.43
4242	Educational Interpreter III	54	\$21.20	\$27.75
4243	Educational Interpreter IV	55	\$22.27	\$29.13
3121	Educational Media Center Supervisor	56	\$23.37	\$30.61
4231	Educational Transcriber	54	\$21.20	\$27.75
7010	Electrician	55	\$22.27	\$29.13
7570	Electrician Supervisor	58	\$25.79	\$33.73
7575	Electronics Supervisor	58	\$25.79	\$33.73
7390	Electronics Technician II	53	\$20.20	\$26.43
0354	Electronics Technician III	58	\$25.79	\$33.73
0143	Elementary School Clerk	46	\$14.35	\$18.80
7208	Energy Management Supervisor	58	\$25.79	\$33.73
7205	Energy Management Technician I	55	\$22.27	\$29.13
7206	Energy Management Technician II	56	\$23.37	\$30.61
4065	Equip Req Funds Analysis/Forms Mgmt Supv	58	\$25.79	\$33.73
8315	Equipment Operator Crew Leader	52	\$19.23	\$25.17
8300	Equipment Operator/Truck Driver	50	\$17.45	\$22.83
8305	Equipment Operator/Truck Driver Assistant	48	\$15.83	\$20.71
4090	Equipment Specialist	52	\$19.23	\$25.17
1540	ERP Systems Security Specialist	57	\$24.56	\$32.13
0370	Executive Legal Secretary	55	\$22.27	\$29.13
7630	Fabrication Supervisor	58	\$25.79	\$33.73
3240	Facilities & Equipment Safety Inspection Manager	57	\$24.56	\$32.13
7204	Facilities Energy Inspector/Analyst	54	\$21.20	\$27.75
4402	Facilities Operations Analyst	57	\$24.56	\$32.13
7308	Facilities QA/QC Inspector/Manager	57	\$24.56	\$32.13
3200	Facility & Equipment Safety Inspector	52	\$19.23	\$25.17
7655	Facility Services Regional Representative	59	\$27.07	\$35.42

SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES - CONTINUED
Fiscal Year 2009-10

CODE	TITLE	GRADE	MIN HR	MAX HR
7650	Facility Services Representative	58	\$25.79	\$33.73
8260	Farm/Nursery Manager	52	\$19.23	\$25.17
0185	Federal Programs Teacher/Family Aide	43	\$12.41	\$16.23
0270	Federal Projects Clerk	46	\$14.35	\$18.80
6180	Field Supervisor	56	\$23.37	\$30.61
3120	Film & Video Traffic Supervisor	54	\$21.20	\$27.75
3110	Film Center Control Clerk	47	\$15.07	\$19.71
3100	Film Inspector	46	\$14.35	\$18.80
4053	Fingerprint Technician	47	\$15.07	\$19.71
7260	Fire Equipment Technician	55	\$22.27	\$29.13
7031	Fire Sprinkler Technician	56	\$23.37	\$30.61
0090	First Aid/Safety Assistant	43	\$12.41	\$16.23
6090	Fleet Maintenance Manager	58	\$25.79	\$33.73
8118	Floor Care Supervisor	52	\$19.23	\$25.17
8117	Floor Care Technician	48	\$15.83	\$20.71
7280	Flooring Technician	52	\$19.23	\$25.17
7275	Food Service Equipment Technician	54	\$21.20	\$27.75
5305	Food Service Maintenance Supervisor	58	\$25.79	\$33.73
5110	Food Service Manager I	50	\$17.45	\$22.83
5113	Food Service Manager I Floater	50	\$17.45	\$22.83
5120	Food Service Manager II	51	\$18.33	\$23.97
5114	Food Service Manager II Floater	51	\$18.33	\$23.97
5270	Food Service Region Supervisor	57	\$24.56	\$32.13
5260	Food Service Supervisor II	55	\$22.27	\$29.13
5300	Food Service Warehouse Supervisor	55	\$22.27	\$29.13
5000	Food Service Worker	41	\$11.24	\$14.73
5010	Food Service Worker Floater	41	\$11.24	\$14.73
7270	Furniture Repair Technician	51	\$18.33	\$23.97
7565	Furniture Repairer Supervisor	58	\$25.79	\$33.73
8190	Gardener I	44	\$13.01	\$17.03
8200	Gardener II	46	\$14.35	\$18.80
4294	Geographic Information System (GIS) Analyst I	56	\$23.37	\$30.61
4295	Geographic Information System (GIS) Analyst II	57	\$24.56	\$32.13
7210	Glazier	52	\$19.23	\$25.17
1105	Graphic Artist Assistant	45	\$13.68	\$17.89
1110	Graphic Artist I	50	\$17.45	\$22.83
1120	Graphic Artist II	55	\$22.27	\$29.13
1030	Graphic Artist Supervisor	58	\$25.79	\$33.73
1100	Graphics Specialist	54	\$21.20	\$27.75
7090	Grounds Equipment Technician	50	\$17.45	\$22.83
7590	Hardware/Locksmith Supervisor	58	\$25.79	\$33.73
7285	Hazardous Materials Field Technician	55	\$22.27	\$29.13
8110	Head Custodian I	47	\$15.07	\$19.71
8120	Head Custodian II	48	\$15.83	\$20.71
8130	Head Custodian III	52	\$19.23	\$25.17
7540	Heating Ventilation and A/C Supervisor	58	\$25.79	\$33.73
3090	Heavy Truck Driver	50	\$17.45	\$22.83
1476	Help Desk Supervisor	56	\$23.37	\$30.61
7040	HVACR Technician I	54	\$21.20	\$27.75
7400	HVACR Technician II	56	\$23.37	\$30.61
7635	Industrial Arts Maintenance Supervisor	58	\$25.79	\$33.73
7160	Industrial Arts Maintenance Technician	54	\$21.20	\$27.75
0195	Infant/Toddler Day Care Aide	44	\$13.01	\$17.03
0305	Information Aide	48	\$15.83	\$20.71
4405	Information and Records Manager	60	\$28.44	\$37.19
0124	Information Liaison	46	\$14.35	\$18.80
0285	Information Processor	45	\$13.68	\$17.89
1477	Information Systems Help Desk Manager	60	\$28.44	\$37.19
1447	Information Systems Help Desk Specialist	53	\$20.20	\$26.43
7011	Infrared Thermographer (Electrical)	56	\$23.37	\$30.61
0165	In-House Suspension Teacher Aide	41	\$11.24	\$14.73
0192	Instructional Assistant (Least Restrictive Environment)	40	\$10.71	\$14.02
0179	Instructional Assistant (Physical Education)	40	\$10.71	\$14.02
0190	Instructional Assistant (Teacher Aide)	40	\$10.71	\$14.02
7050	Insulator	54	\$21.20	\$27.75
2112	Insurance Services Manager	62	\$31.33	\$40.99

SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES - CONTINUED

Fiscal Year 2009-10

CODE	TITLE	GRADE	MIN HR	MAX HR
0133	Intake Clerk	46	\$14.35	\$18.80
4245	Interpreter Specialist	59	\$27.07	\$35.42
7576	Intrusion Alarm Supervisor	58	\$25.79	\$33.73
7100	Intrusion Alarm Technician	54	\$21.20	\$27.75
8240	Irrigation Systems Installer/Repairer	50	\$17.45	\$22.83
4226	Itinerant Tester	46	\$14.35	\$18.80
2045	Junior Accountant	54	\$21.20	\$27.75
1527	Junior Database Analyst	51	\$18.33	\$23.97
8220	Landscape and Grounds Supervisor	58	\$25.79	\$33.73
8230	Landscape Leader	48	\$15.83	\$20.71
8235	Landscape Technician	52	\$19.23	\$25.17
3035	Lead District Mail Courier	49	\$16.63	\$21.74
0365	Legal Secretary I	48	\$15.83	\$20.71
0360	Legal Secretary II	51	\$18.33	\$23.97
0105	Library Aide	40	\$10.71	\$14.02
7070	Locksmith	52	\$19.23	\$25.17
3400	Mail Services Manager	54	\$21.20	\$27.75
1425	Mainframe Operations Scheduling Specialist	55	\$22.27	\$29.13
7300	Maintenance Leader	57	\$24.56	\$32.13
7310	Mason	53	\$20.20	\$26.43
4796	Master Control Specialist	50	\$17.45	\$22.83
1050	Media Specialist	57	\$24.56	\$32.13
1445	Microcomputer Support Specialist	52	\$19.23	\$25.17
1475	Microcomputer Systems Specialist	55	\$22.27	\$29.13
1490	Microcomputer Systems Supervisor	58	\$25.79	\$33.73
1473	MIS/DP Technology Specialist	58	\$25.79	\$33.73
7055	Mobile Crane Operator I	52	\$19.23	\$25.17
7056	Mobile Crane Operator II	55	\$22.27	\$29.13
7240	Musical Instrument Technician	54	\$21.20	\$27.75
7640	Office Equipment Supervisor	58	\$25.79	\$33.73
4200	Office Manager	53	\$20.20	\$26.43
0123	Office Specialist II	45	\$13.68	\$17.89
0206	Office Supervisor	51	\$18.33	\$23.97
1010	Offset Machine Operator	47	\$15.07	\$19.71
1025	Offset Machine Operator Leader	51	\$18.33	\$23.97
1040	Offset Machine Operator Trainee	41	\$11.24	\$14.73
0355	Operations Clerk	46	\$14.35	\$18.80
7080	Painter	52	\$19.23	\$25.17
7580	Painter Supervisor	58	\$25.79	\$33.73
0367	Paralegal	54	\$21.20	\$27.75
0194	Parent/Guardian Mentor	44	\$13.01	\$17.03
2032	Payroll Data Assistant	49	\$16.63	\$21.74
2029	Payroll Data Specialist	52	\$19.23	\$25.17
2125	Payroll Technician I	46	\$14.35	\$18.80
2120	Payroll Technician II	49	\$16.63	\$21.74
0111	Permanent SubstituteTeacher	50	\$17.45	\$22.83
4283	Personnel Analyst	53	\$20.20	\$26.43
0136	Personnel Assistant	47	\$15.07	\$19.71
8101	Pest Control Supervisor	50	\$17.45	\$22.83
8103	Pest Control Technician	44	\$13.01	\$17.03
1150	Photographer/Lithographer	52	\$19.23	\$25.17
4221	Physical Therapist Assistant	50	\$17.45	\$22.83
7140	Pipefitter	55	\$22.27	\$29.13
7706	Plans Examiner	59	\$27.07	\$35.42
5315	Plant Manager	61	\$29.85	\$39.04
7030	Plumber	54	\$21.20	\$27.75
7620	Plumber/Pipefitter/Boiler Technician Supervisor	58	\$25.79	\$33.73
7709	Preventive Maintenance Manager	58	\$25.79	\$33.73
7145	Pricing Clerk	47	\$15.07	\$19.71
0181	Principal Operations Support Clerk	46	\$14.35	\$18.80
7711	Program Development Specialist	57	\$24.56	\$32.13
7155	Project Scheduler	57	\$24.56	\$32.13
4225	Psychological Services Assistant	49	\$16.63	\$21.74
7712	Purchasing Analyst / Contract Specialist	58	\$25.79	\$33.73
3025	Purchasing Supervisor	60	\$28.44	\$37.19
7192	Radio Communications and Video Equipment Installer	54	\$21.20	\$27.75

SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES - CONTINUED

Fiscal Year 2009-10

CODE	TITLE	GRADE	MIN HR	MAX HR
4290	Real Property & Site Analyst	54	\$21.20	\$27.75
4110	Realty Specialist	56	\$23.37	\$30.61
0286	Records Processor	46	\$14.35	\$18.80
0145	Registrar I	45	\$13.68	\$17.89
0146	Registrar II	46	\$14.35	\$18.80
7760	Risk Assesor	54	\$21.20	\$27.75
2097	Risk Control/Safety Manager	62	\$31.33	\$40.99
2096	Risk Management Field Investigation Supervisor	62	\$31.33	\$40.99
2109	Risk Services Analyst	54	\$21.20	\$27.75
2104	Risk Services Technician	48	\$15.83	\$20.71
7220	Roofer	52	\$19.23	\$25.17
7500	Roofing Supervisor	58	\$25.79	\$33.73
6345	Routing and Scheduling/Operations Support Mgr	59	\$27.07	\$35.42
4250	Safety and Health Lab Technician	51	\$18.33	\$23.97
4256	Sample Control Clerk	50	\$17.45	\$22.83
0100	School Aide	40	\$10.71	\$14.02
0307	School Banker	46	\$14.35	\$18.80
0310	School Office Manager	50	\$17.45	\$22.83
4145	School Police Dispatcher	51	\$18.33	\$23.97
4140	School Police Dispatcher Supervisor	55	\$22.27	\$29.13
4143	School Police Lead Dispatcher	53	\$20.20	\$26.43
0144	School/Community Facilitator	40	\$10.71	\$14.02
0220	Secretary II	46	\$14.35	\$18.80
0230	Secretary III	48	\$15.83	\$20.71
4025	Security Specialist	48	\$15.83	\$20.71
7750	Senior Asbestos Abatement Inspector	57	\$24.56	\$32.13
4010	Senior Attendance Officer	53	\$20.20	\$26.43
3085	Senior Buyer	55	\$22.27	\$29.13
2099	Senior Claims Examiner	57	\$24.56	\$32.13
7710	Senior Code Compliance Inspector/Site Manager	60	\$28.44	\$37.19
1420	Senior Computer Operator	51	\$18.33	\$23.97
1310	Senior Data Entry Operator	46	\$14.35	\$18.80
1517	Senior Database Analyst	62	\$31.33	\$40.99
0137	Senior Documents Clerk	46	\$14.35	\$18.80
0353	Senior Electronics Technician	61	\$29.85	\$39.04
8119	Senior Floor Care Technician	52	\$19.23	\$25.17
5280	Senior Food Service Supervisor	58	\$25.79	\$33.73
5030	Senior Food Service Worker	46	\$14.35	\$18.80
5040	Senior Food Service Worker Floater	46	\$14.35	\$18.80
0255	Senior Maintenance Clerk	46	\$14.35	\$18.80
1020	Senior Offset Machine Operator	49	\$16.63	\$21.74
8102	Senior Pest Control Technician	47	\$15.07	\$19.71
1472	Senior Programming Analyst	59	\$27.07	\$35.42
7154	Senior Project Scheduler	59	\$27.07	\$35.42
2101	Senior Risk Control Analyst/Investigator	58	\$25.79	\$33.73
2113	Senior Risk Services Analyst	57	\$24.56	\$32.13
1466	Senior System Software Analyst	63	\$32.90	\$43.05
1509	Senior Systems Analyst	62	\$31.33	\$40.99
4831	Senior Telecommunication Specialist	65	\$36.28	\$47.46
3050	Senior Truck Driver	51	\$18.33	\$23.97
4830	Senior TV Engineer	56	\$23.37	\$30.61
6310	Senior Vehicle/Heavy Duty Equipment Parts Clerk	52	\$19.23	\$25.17
3020	Senior Warehouser	53	\$20.20	\$26.43
0161	Sign Language Aide	45	\$13.68	\$17.89
7180	Skilled Trades Assistant	50	\$17.45	\$22.83
6110	Special Education Bus Driver	48	\$15.83	\$20.71
8115	Special School Head Custodian	47	\$15.07	\$19.71
0095	Specialized Health Aide	46	\$14.35	\$18.80
0097	Specialized Procedures Nurse	49	\$16.63	\$21.74
0160	Specialized Programs Teacher Assistant	41	\$11.24	\$14.73
0162	Specialized Programs Teacher Assistant II	44	\$13.01	\$17.03
0164	Specialized Programs Teacher Assistant Training Specialist	51	\$18.33	\$23.97
8250	Sprinkler Equipment Supervisor	58	\$25.79	\$33.73
8245	Sprinkler Equipment Technician	51	\$18.33	\$23.97
8247	Sprinkler Repairer Leader	55	\$22.27	\$29.13
4070	Standards Specialist	58	\$25.79	\$33.73

SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES - CONTINUED

Fiscal Year 2009-10

CODE	TITLE	GRADE	MIN HR	MAX HR
0265	Statistical Clerk	46	\$14.35	\$18.80
1448	Student Information Systems Specialist	51	\$18.33	\$23.97
0280	Student Program/Placement Processor	47	\$15.07	\$19.71
4220	Student Success Advocate	49	\$16.63	\$21.74
4229	Student Success Advocate (Bilingual)	49	\$16.63	\$21.74
9040	Student Worker I	N/A	\$7.55	N/A
9070	Student Worker Intern I	N/A	\$8.15	N/A
9071	Student Worker Intern II	N/A	\$10.15	N/A
9966	Student Worker-Homework Hotline	N/A	\$8.15	N/A
9000	Substitute Food Service Worker	FS	\$7.98	N/A
9075	Summer Intern	N/A	\$12.33	N/A
0101	Support Staff Assistant (Step A - D)	40	\$10.71	\$12.41
9080	Support Staff Intern (Step A - D)	44	\$13.01	\$15.07
4310	Support Staff Trainer	51	\$18.33	\$23.97
4305	Support Staff Training Supervisor	55	\$22.27	\$29.13
1467	System Administrator	63	\$32.90	\$43.05
7200	Systems Control Technician	55	\$22.27	\$29.13
1464	Systems Software Analyst	62	\$31.33	\$40.99
1495	Technical Support Manager	64	\$34.56	\$45.21
1530	Technology Systems Specialist	54	\$21.20	\$27.75
0275	Technology Training Specialist	52	\$19.23	\$25.17
7196	Telecommunication Services Manager	59	\$27.07	\$35.42
7197	Telecommunications Services Planner	58	\$25.79	\$33.73
4791	Telecommunications Specialist I	55	\$22.27	\$29.13
4811	Telecommunications Specialist II	59	\$27.07	\$35.42
4880	Television Member Services Manager	59	\$27.07	\$35.42
4895	Television News and Production Manager	62	\$31.33	\$40.99
4870	Television Operations Manager	59	\$27.07	\$35.42
0122	Temporary Clerical Assistant	45-A	\$13.68	N/A
0351	Terminal Agency Coordinator	56	\$23.37	\$30.61
4270	Theater Manager	55	\$22.27	\$29.13
6080	Tire Inspector/Repairer	53	\$20.20	\$26.43
0168	Title I In-House Suspension Teacher Assistant III (S-W)	45	\$13.68	\$17.89
0169	Title I In-House Suspension Teacher Assistant IV (S-W)	47	\$15.07	\$19.71
0186	Title I Instructional Assistant III (Least Restrictive Environment)	44	\$13.01	\$17.03
0180	Title I Instructional Assistant III (Physical Education)	44	\$13.01	\$17.03
0198	Title I Instructional Assistant III (S-W)	44	\$13.01	\$17.03
0187	Title I Instructional Assistant IV (Least Restrictive Environment)	45	\$13.68	\$17.89
0184	Title I Instructional Assistant IV (Physical Education)	45	\$13.68	\$17.89
0199	Title I Instructional Assistant IV (S-W)	45	\$13.68	\$17.89
0108	Title I Library Assistant III (S-W)	44	\$13.01	\$17.03
0109	Title I Library Assistant IV (S-W)	47	\$15.07	\$19.71
0182	Title I Sign Language Aide III	46	\$14.35	\$18.80
0183	Title I Sign Language Aide IV	48	\$15.83	\$20.71
0158	Title I Specialized Programs Teacher Assistant III (S-W)	45	\$13.68	\$17.89
0159	Title I Specialized Programs Teacher Assistant IV (S-W)	47	\$15.07	\$19.71
0188	Title I Teacher/Family Assistant III (S-W)	46	\$14.35	\$18.80
0189	Title I Teacher/Family Assistant IV (S-W)	48	\$15.83	\$20.71
7181	Trades Dispatcher/Scheduler	50	\$17.45	\$22.83
0358	Transcriber/Recording Secretary	53	\$20.20	\$26.43
0140	Transportation Aide-Special Education	43	\$12.41	\$16.23
0102	Transportation Aide-Special Education (Sub)	41-A	\$11.24	N/A
6150	Transportation Investigator	52	\$19.23	\$25.17
6330	Transportation Operations Supervisor	57	\$24.56	\$32.13
6340	Transportation Routing & Scheduling Analyst	55	\$22.27	\$29.13
6335	Transportation Routing & Scheduling Assistant	52	\$19.23	\$25.17
0350	Transportation Routing & Scheduling Clerk	46	\$14.35	\$18.80
6350	Transportation Routing & Scheduling Supervisor	58	\$25.79	\$33.73
3040	Truck Driver	49	\$16.63	\$21.74
4840	TV Assistant	49	\$16.63	\$21.74
4810	TV Engineer II	55	\$22.27	\$29.13
4800	TV Producer-Director I	54	\$21.20	\$27.75
4850	TV Producer-Director II	55	\$22.27	\$29.13
4765	Underwriting Representative	59	\$27.07	\$35.42
7185	Utility Worker	45	\$13.68	\$17.89
7186	Utility Worker II	46	\$14.35	\$18.80

SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES - CONTINUED

Fiscal Year 2009-10

CODE	TITLE	GRADE	MIN HR	MAX HR
4292	Utilization/Capacity Specialist	57	\$24.56	\$32.13
6030	Vehicle Body Repairer/Painter	53	\$20.20	\$26.43
6070	Vehicle Garage Shift Supervisor	56	\$23.37	\$30.61
6020	Vehicle Maintenance Technician	54	\$21.20	\$27.75
6060	Vehicle Maintenance Technician Assistant	49	\$16.63	\$21.74
6305	Vehicle Parts Expediter	44	\$13.01	\$17.03
6040	Vehicle Radiator Repair Technician	54	\$21.20	\$27.75
6000	Vehicle Service Worker	47	\$15.07	\$19.71
6010	Vehicle/Garage Attendant	41	\$11.24	\$14.73
6300	Vehicle/Heavy Duty Equipment Parts Clerk	47	\$15.07	\$19.71
6325	Vehicle/Heavy Duty Equipment Parts Warehouse Supervisor	54	\$21.20	\$27.75
0300	Visually Handicapped Aide	46	\$14.35	\$18.80
7193	Voice Communication Network Technician	56	\$23.37	\$30.61
5310	Warehouse/Distribution Supervisor	57	\$24.56	\$32.13
3000	Warehouser I	45	\$13.68	\$17.89
3010	Warehouser II	47	\$15.07	\$19.71
7703	Warranty Program Specialist	58	\$25.79	\$33.73
7704	Warranty Program Supervisor	60	\$28.44	\$37.19
8246	Water Manager	54	\$21.20	\$27.75
7230	Water Treatment Technician	54	\$21.20	\$27.75
1535	Web Designer/Programmer	55	\$22.27	\$29.13
7250	Welder	55	\$22.27	\$29.13
0290	Zoning Clerk	45	\$13.68	\$17.89

Remote Pay

Full-time support employees assigned to remote or isolated areas as of July 31, 2003, shall receive an incentive allotment in addition to their regular salary. Following are the rates:

Calville Bay (Resident Only)	\$1,200	Mt. Charleston	\$1,200
Goodsprings	1,600	Sandy Valley	1,600
Indian Springs	1,200	Searchlight	1,600
Laughlin	2,000	Spring Mountain	1,200
Moapa Valley	1,200	Virgin Valley	1,200

Employees new to these remote or isolated areas on August 1, 2003, and thereafter shall not receive remote pay.

Effective with the 1991-92 school year, support staff personnel at Blue Diamond will no longer receive remote pay. Support staff employed at Blue Diamond prior to the 1991-92 school year shall continue to receive remote pay in the amount of \$1,200 as long as they are employed at Blue Diamond.

Longevity Steps:	District Service	Amount
	25 and 26 years	\$ 500
	27 and 28 years	750
	29+ years	1,000

SUPPORT STAFF PERSONNEL PAY GRADES AND HOURLY RATES

Fiscal Year 2009-10

Grade	A1	B1	C1	D1	E1	E2	F1	F2	G1 ¹	G2 ¹	H1 ²	H2 ²	I1 ³
40	\$10.71	\$11.24	\$11.81	\$12.41	\$13.01	\$13.36	\$13.68	\$14.02	\$14.35	\$14.73	\$15.07	\$15.45	\$15.83
41	11.24	11.81	12.41	13.01	13.68	14.02	14.35	14.73	15.07	15.45	15.83	16.23	16.63
42	11.81	12.41	13.01	13.68	14.35	14.73	15.07	15.45	15.83	16.23	16.63	17.03	17.45
43	12.41	13.01	13.68	14.35	15.07	15.45	15.83	16.23	16.63	17.03	17.45	17.89	18.33
44	13.01	13.68	14.35	15.07	15.83	16.23	16.63	17.03	17.45	17.89	18.33	18.80	19.23
45	13.68	14.35	15.07	15.83	16.63	17.03	17.45	17.89	18.33	18.80	19.23	19.71	20.20
46	14.35	15.07	15.83	16.63	17.45	17.89	18.33	18.80	19.23	19.71	20.20	20.71	21.20
47	15.07	15.83	16.63	17.45	18.33	18.80	19.23	19.71	20.20	20.71	21.20	21.74	22.27
48	15.83	16.63	17.45	18.33	19.23	19.71	20.20	20.71	21.20	21.74	22.27	22.83	23.37
49	16.63	17.45	18.33	19.23	20.20	20.71	21.20	21.74	22.27	22.83	23.37	23.97	24.56
50	17.45	18.33	19.23	20.20	21.20	21.74	22.27	22.83	23.37	23.97	24.56	25.17	25.79
51	18.33	19.23	20.20	21.20	22.27	22.83	23.37	23.97	24.56	25.17	25.79	26.43	27.07
52	19.23	20.20	21.20	22.27	23.37	23.97	24.56	25.17	25.79	26.43	27.07	27.75	28.44
53	20.20	21.20	22.27	23.37	24.56	25.17	25.79	26.43	27.07	27.75	28.44	29.13	29.85
54	21.20	22.27	23.37	24.56	25.79	26.43	27.07	27.75	28.44	29.13	29.85	30.61	31.33
55	22.27	23.37	24.56	25.79	27.07	27.75	28.44	29.13	29.85	30.61	31.33	32.13	32.90
56	23.37	24.56	25.79	27.07	28.44	29.13	29.85	30.61	31.33	32.13	32.90	33.73	34.56
57	24.56	25.79	27.07	28.44	29.85	30.61	31.33	32.13	32.90	33.73	34.56	35.42	36.28
58	25.79	27.07	28.44	29.85	31.33	32.13	32.90	33.73	34.56	35.42	36.28	37.19	38.09
59	27.07	28.44	29.85	31.33	32.90	33.73	34.56	35.42	36.28	37.19	38.09	39.04	40.01
60	28.44	29.85	31.33	32.90	34.56	35.42	36.28	37.19	38.09	39.04	40.01	40.99	42.00
61	29.85	31.33	32.90	34.56	36.28	37.19	38.09	39.04	40.01	40.99	42.00	43.05	44.10
62	31.33	32.90	34.56	36.28	38.09	39.04	40.01	40.99	42.00	43.05	44.10	45.21	46.31
63	32.90	34.56	36.28	38.09	40.01	40.99	42.00	43.05	44.10	45.21	46.31	47.46	48.62
64	34.56	36.28	38.09	40.01	42.00	43.05	44.10	45.21	46.31	47.46	48.62	49.84	51.04
65	36.28	38.09	40.01	42.00	44.10	45.21	46.31	47.46	48.62	49.84	51.04	52.33	53.60

(1) Longevity Step: Requires ten (10) years of service with the district (employee must be on Step F before advancement to Step G)

(2) Longevity Step: Requires fifteen (15) years of service with the district (employee must be on Step G before advancement to Step H)

(3) Longevity Step: Requires twenty (20) years of service with the district (employee must be on Step H before advancement to Step I)

BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL

Fiscal Year 2009-10

A. SENIOR HIGH SCHOOLS¹

1.CLERICAL ENTITLEMENT ²				Number of Hours Per Day by School Enrollment				
		PAY	MONTHS	0	500	1,000	1,700	2,600
POSITION	CODE	GRADE	PER YEAR	to 499	to 999	to 1,699	to 2,599	to 3,750
Admin. School Secretary	0320	50	12*	8	8	8	8	8
Registrar II ⁹	0146	46	12*	4	8	8	8	8
School Banker	0307	46	12*	4	4	4	8	8
Offset Machine Operator	1010	47	12*	4	4	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----				
Off. Spec. II ⁴ (Attendance Office)	0123	45	10	4	4	8	8	12
Off. Spec. II (Dean's Office)	0123	45	9	6	6	6	7	7
Off. Spec. II (Counselor's Office)	0123	45	9	3.5 ⁵	3.5 ⁵	3.5 ⁵	7	7
Clerk I (Library/Audio Visual)	0110	40	9	0	7	7	14	14

*11-month assignment if principal is also on an 11-month contract

2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment				
		PAY	MONTHS	0	500	1,000	1,700	2,600
POSITION	CODE	GRADE	PER YEAR	to 499	to 999	to 1,699	to 2,599	to 3,750
First Aid Safety Assistant	0090	43	9	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	22*	22*	22*
School Police Officer ¹	0021	31	11	0	0	16	16	16
Gardener I/II ⁶	8190/8200	44/46	12	0	8	8	8	8
Building Engineer ⁶	7120	52	12	8	8	8	8	8
Head Custodian II/III	8120/8130	48/52	12	8	8	8	8	8
Custodial Leader	8100	46	12	8	8	8	8	8
Food Service Manager I	5110	50	9	8	8	0	0	0
Food Service Manager II	5120	51	9	0	0	8	8	8

*22 hours unless the school is assigned a School Police Officer-then 14 hours

B. MIDDLE SCHOOLS¹

1.CLERICAL ENTITLEMENT ²				Number of Hours Per Day by School Enrollment					
		PAY	MONTHS	0	525	875	1,225	1,400	1,575
POSITION	CODE	GRADE	PER YEAR	to 524	to 874	to 1,224	to 1,399	to 1,574	to 2,600
Admin. School Secretary	0320	50	11	8	8	8	8	8	8
Registrar I ⁴	0145	45	11	8	8	8	8	8	8
Offset Machine Operator	1010	47	10	8	8	8	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----					
Off. Spec. II ⁴	0123	45	10	6	6	8	8	8	8
Off. Spec. II	0123	45	11	0	0	0	4	8	8
Clerk I	0110	40	9	0	0	0	0	0	7
2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment					
		PAY	MONTHS	0	525	875	1,225	1,400	1,575
POSITION	CODE	GRADE	PER YEAR	to 524	to 874	to 1,224	to 1,399	to 1,574	to 2,600
First Aid Safety Assistant	0090	43	9	6	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	14	14	14	22*
Head Custodian II	8120	48	12	8	8	8	8	8	8
Food Service Manager II	5120	51	9	8	8	8	8	8	8
In House Suspension Aide	0165	41	9	7	7	7	7	7	7

*22 hours unless the school is assigned a School Police Officer-then 14 hours

BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

Fiscal Year 2009-10

AUXILIARY ENTITLEMENT--APPROVED BY SPECIFIED DEPARTMENT FOR MIDDLE AND SENIOR HIGH SCHOOLS

POSITION	CODE	PAY GRADE	MONTHS PER YEAR	NUMBER OF EMPLOYEES BASED ON OTHER CONTINGENCIES
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Food Service Worker	5000	41	9/11	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each high school.
Instructional Assistant (Fine Arts Programs)	0190	40	9	One six-hour employee is assigned per teacher when enrollment in Fine Arts Programs (art, band, chorus, debate, orchestra, etc.) reaches 240 students .
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or second language program magnet schools with combination classes are considered first.
Instructional Assistant (In lieu of a Teacher)	0190	40	9	Hours must be approved by Licensed Personnel in lieu of a teacher (middle schools only).
Instructional Asst./Federal Programs Teacher/Family Aide (Chapter I Program)	0190/ 0185	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit pending federal funds and program design (middle schools only).
Instructional Assistant (Special Ed Resource)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Specialized Programs Teacher Assistant ⁸ (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
School Police Officer	0021	31	11	One eight-hour school police officer may be assigned to a middle school based on need as recommended by the Deputy Superintendent of Instruction.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after "Count Day" in September for the balance of the current school year.

³ One eight-hour Office Specialist II will be assigned when the enrollment reaches 500 (600-MS/JHS), two when it reaches 1,300 (1,500-MS/JHS), three when it reaches 1,800, and four when it reaches 2,900 or above. Office Specialist II's are assigned only when the number of Assistant Principals increases.

⁴ Office Specialist II positions may be assigned to any of the following: attendance office, registrar's office, dean's office, and/or counselor's office.

⁵ These positions are compensated at 4.1 hours; however, if combined, they may not exceed 7.5 hours per employee.

⁶ The deployment of these earned positions has, at times, been redirected to other critical maintenance/operations positions as determined by the Associate Superintendent, Facilities Division.

⁷ When funds are available, a nine-month, seven-hour teacher/family aide (0185) may also be added.

⁸ **SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):**

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade, Traumatic Brain Injured

⁹ The Deputy Superintendent of Instruction may authorize an increase in hours assigned to small high schools. A recommendation for such an increase will be made in writing to the appropriate administrator, Human Resources Division.

BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

Fiscal Year 2009-10

C. ELEMENTARY NINE-MONTH SCHOOLS¹

1.CLERICAL ENTITLEMENT ²				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	0 to 399	400 to 999	1,000 to 1,399	1,400 to 1,799
School Office Manager	0310	50	11	8	8	8	8
Elementary Sch. Clerk	0143	46	11	8	8	8	8
Off. Spec. II	0123	45	11	0	0	8	16
First Aid Safety Assistant	0090	43	9	6	6	6	6
2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	400 ³ to 599	600 to 799	800 to 999	1,000 to 1,199
School Aide ⁴ (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8

D. ELEMENTARY YEAR-ROUND SCHOOLS ¹

1.CLERICAL ENTITLEMENT ²				Number of Hours Per Day by School Enrollment				
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	0 to 899	900 to 999	1,000 to 1,099	1,100 to 1,199	1,200 to 2,499
School Office Manager	0310	50	12	8	8	8	8	8
Elementary Sch. Clerk	0143	46	12	8	8	8	8	8
Off. Spec. II	0123	45	12	2	5	8	11	13
First Aid Safety Assistant	0090	43	11	6	6	6	6	6
2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment				
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	400 ³ to 599	600 to 799	800 to 999	1,000 to 2,499	
School Aide ⁴ (Office, Playground, Media)	0100	40	11	6	7	8	9	
Library Aide ⁵	0105	40	11	4	5	6	7	
Head Custodian I	8110	47	12	8	8	8	8	
Food Service Manager I ⁶	5110	50	11	8	8	8	8	

E. PRIME 6 SCHOOLS¹

1.CLERICAL ENTITLEMENT ²				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	0 to 399	400 to 999	1,000 to 1,399	1,400 to 2,499
School Office Manager	0310	50	11	8	8	8	8
Elementary Sch. Clerk	0143	46	11	8	8	8	8
Off. Spec. II	0123	45	10	0	0	8	8
First Aid Safety Assistant	0090	43	9	7	7	7	7
School Community Facilitator	0144	40	9	7	7	7	7
2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	400 ³ to 599	600 to 799	800 to 999	1,000 to 2,499
School Aide ⁴ (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8
Campus Security Monitor	4170	44	9	15	15	15	15

BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

Fiscal Year 2009-10

AUXILIARY ENTITLEMENT--APPROVED BY SPECIFIED DEPARTMENT FOR ELEMENTARY SCHOOLS

POSITION	CODE	PAY GRADE	MONTHS PER YEAR	NUMBER OF EMPLOYEES BASED ON OTHER CONTINGENCIES
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Senior Food Service Worker	5030	46	12	One five- to six-hour worker is assigned by the Food Service Department if there is no "on-site" food preparation.
Food Service Worker	5000	41	9/11	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Substitute Food Service Worker	9000/ 9010	\$7.98/ hr.	9/11	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Instructional Assistant (PE Program)	0190	40	9/11	One six-hour employee is assigned to each elementary PE teacher.
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or Second Language Programs magnet classes are considered first.
Instructional Assistant ⁸ (In lieu of a Teacher)	0190	40	9/11	Twelve hours may be approved by Licensed Personnel in lieu of one teacher.
Instructional Assistant (Special Ed Resource Room)	0190	40	9/11	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Instructional Assistant (Kindergarten Program) (Prime 6 only)	0190	40	9/11	One six-hour instructional assistant is assigned for each full-time kindergarten teacher or a three-hour instructional assistant for half-time teacher assignments. One four-hour instructional assistant is assigned to each half unit of Chapter I kindergarten. One seven-hour instructional assistant is assigned to each full unit of Chapter I kindergarten. One seven-hour employee is assigned to each site where a Chapter I pre-kindergarten program exists.
Instructional Asst./Federal Programs Teacher/Family Aide ⁹ (Chapter I Program)		40/43	9/11	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit.
Specialized Programs Teacher Assistant ¹⁰ (Special Education)	0160	41	9/11	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
Attendance Officer	4000	50	9	One eight-hour attendance officer is authorized for each 10,000 students or major fraction thereof. The attendance officer is assigned to serve a specified area of the school district including both elementary and secondary schools.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after "Count Day" in September for the balance of the current year.

³ Schools where enrollments are from 0-399 receive entitlement based upon the recommendations of the Deputy Superintendent of Instruction, Support Staff Personnel, and the specific principal.

⁴ One additional hour of school aide time is added for every 100 students enrolled after the school enrollment reaches 900 students. (1,000=9 hours school aide time; 1,100=10 hours; 1,200=11 hours; 1,300=12 hours, etc.)

⁵ Library aide hours are based on the projected spring enrollment and will not be adjusted in the fall.

⁶ Elementary schools must have "on-site" food preparation to receive a food service manager.

⁷ When funds are available, a nine- or eleven-month, seven-hour teacher/family aide (0185) may also be added.

⁸ When enrollment does not warrant the full twelve hours, a fraction thereof may be approved.

⁹ Chapter I formulas are contingent upon available federal funds and program design which may vary from year to year. Assignment of nine- or eleven-month employees depends upon whether the school is a single or multiple track school.

BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

Fiscal Year 2009-10

¹⁰ SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade
	Traumatic Brain Injured

FRINGE BENEFIT RATES

Fiscal Year 2009-10

The following rates are used to compute fringe benefits for all district employees:

Fringe Benefit Title	Rate
Public Employees' Retirement System (PERS)	21.50%
Police Officers who participate in the PERS— Police/Fire Retirement System	37.00%
Occupational Injury Management (OIM) (Previously SIIS)	.58%
Old Age, Survivors, and Disability portion of Federal Insurance Compensation Act (FICA)	6.20% ¹
State Unemployment Insurance (SUI)	.05%
Medicare portion of Federal Insurance Compensation Act (FICA) for employees hired after April 1, 1986	1.45% ²

Employee Group Insurance (EGI)

Annual Contribution Per Employee

Licensed	\$6,620
Support	6,320
Police	6,320
Unified	8,047

¹ Computed on first \$106,800 for employees not covered under PERS (includes Medicare).

² Effective January 2, 1994, the wage base limit for Medicare tax was eliminated.

BUDGET FORMULAS FOR ALLOCATING SCHOOL SUPPLIES AND EQUIPMENT

Fiscal Year 2009-10

An initial allocation of 75% of the estimated total appropriation for each school will be developed by July 1. The estimated total appropriation is determined by budget formula from the projected enrollment and the rates below.

The second (and last) allocation will be made to each school during the last week in October. This allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.



TEXTBOOKS

Elementary Schools

\$82.81 per student enrolled as of September 18, 2009, plus an additional \$66.32 for each student enrolled in excess of those enrolled as of December 19, 2008. New schools will receive \$149.13 per student enrolled as of September 18, 2009.

Middle Schools

\$88.19 per student enrolled as of September 18, 2009, plus an additional \$90.37 for each student enrolled in excess of those enrolled as of December 19, 2008. New schools will receive \$178.56 per student enrolled as of September 18, 2009.

Senior High Schools

\$92.62 per student enrolled as of September 18, 2009, plus an additional \$121.25 for each student enrolled in excess of those enrolled as of December 19, 2008. New schools will receive \$213.87 per student enrolled as of September 18, 2009.

INSTRUCTIONAL SUPPLIES

Elementary Schools

\$27.76 per student enrolled as of September 18, 2009, plus an additional \$17.81 for each student enrolled in excess of those enrolled as of December 19, 2008. New schools will receive \$45.57 per student enrolled as of September 18, 2009, plus a new school start-up allocation of \$6,000.

Middle Schools

\$31.06 per student enrolled as of September 18, 2009, plus an additional \$26.33 for each student enrolled in excess of those enrolled as of December 19, 2008. New schools will receive \$57.39 per student enrolled as of September 18, 2009, plus a new school start-up allocation of \$9,500.

Senior High Schools

\$34.53 per student enrolled as of September 18, 2009, plus an additional \$39.45 for each student enrolled in excess of those enrolled as of December 19, 2008. New schools will receive \$73.98 per student enrolled as of September 18, 2009, plus a new school start-up allocation of \$12,000.

Small School Formula

Schools with small enrollments shall receive instructional supply funds as per the following schedules. This allocation will be determined by the student enrollment as of September 18, 2009.

Elementary Enrollment	Formulas Per Student Enrolled
1 – 399	\$45.59 per student enrolled
400 – 424	\$42.03 per student enrolled
425 – 449	\$38.45 per student enrolled
450 – 474	\$34.92 per student enrolled
475 – 499	\$31.35 per student enrolled
500 or more	\$27.76 per student enrolled

Secondary Enrollment	Formulas Per Student Enrolled	
	Middle School	Senior High
1 – 499	\$57.39	\$73.95
500 – 549	52.08	66.12
550 – 599	46.81	58.22
600 – 649	41.57	50.30
650 – 699	36.32	42.42
700 or more	31.06	34.53

Special Growth Formula

All schools that experience growth of 10 or more students between September 18, 2009, and December 31, 2009, receive \$136 per student for new schools and \$59 per student for established schools.

SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES

Existing resource and gifted and talented classes receive \$631 per unit; new classes receive \$1,048 per unit. Special self-contained classes for the emotionally challenged, learning disabled, autism, early childhood, deaf and hard of hearing, and the mentally challenged classes each receive \$1,048. Visually impaired classes receive \$1,679. Speech therapy services receive \$631.

INSTRUCTIONAL COMPUTER SUPPLIES

Elementary Schools

\$1.00 per student enrolled as of September 18, 2009.

Middle Schools

\$2.25 per student enrolled as of September 18, 2009.

Senior High Schools

\$4.75 per student enrolled as of September 18, 2009.

New schools shall receive a computer software allocation as follows:

Elementary School	\$ 7,000
Middle School	15,000
Senior High School	20,000



PRINTING SERVICES

Elementary Schools

\$2.50 per student enrolled as of September 18, 2009.

Middle Schools

\$1.35 per student enrolled as of September 18, 2009.

Senior High Schools

\$1.50 per student enrolled as of September 18, 2009.

AUDIO-VISUAL SUPPLIES

Elementary Schools

\$38 per student enrolled as of September 18, 2009.

Middle Schools

\$1.75 per student enrolled as of September 18, 2009.

Senior High Schools

\$2.25 per student enrolled as of September 18, 2009.

TECHNICAL SERVICES

Middle Schools

\$45 per student enrolled as of September 18, 2009.

Senior High Schools

\$1.10 per student enrolled as of September 18, 2009.

INSTRUCTIONAL EQUIPMENT (New/Replacement)

Elementary Schools

\$5.71 per student enrolled as of September 18, 2009.

Middle Schools

\$10.67 per student enrolled as of September 18, 2009.

Senior High Schools

\$14.18 per student enrolled as of September 18, 2009.

Special Education Students

\$19.50 per student enrolled as of September 18, 2009.

Small Schools

All schools shall receive a minimum allocation of \$1,455.

FIELD TRIPS

Elementary Schools

\$2.00 per student enrolled as of September 18, 2009.

Rural Elementary Schools

\$5.49 per student enrolled as of September 18, 2009.

MEDICAL SUPPLIES

\$39 per student enrolled as of September 18, 2009.

LIBRARY BOOKS AND MAGAZINES

Elementary Schools

\$7.72 per student enrolled as of September 18, 2009.

Middle Schools

\$5.60 per student enrolled as of September 18, 2009.

Senior High and Combined Junior-Senior High Schools

\$4.65 per student enrolled as of September 18, 2009.

Small Schools

All schools shall receive a minimum allocation of \$1,774.

OTHER LIBRARY SUPPLIES

Elementary Schools

\$65 per student enrolled as of September 18, 2009.

Middle Schools

\$76 per student enrolled as of September 18, 2009.

Senior High and Combined Junior-Senior High Schools

\$66 per student enrolled as of September 18, 2009.

Small Schools

All schools shall receive a minimum allocation of \$104.

LIBRARY COMPUTER SUPPLIES

Elementary Schools

\$25 per student enrolled as of September 18, 2009.

Middle Schools

\$75 per student enrolled as of September 18, 2009.

Senior High Schools

\$1.10 per student enrolled as of September 18, 2009.

LIBRARY TECHNICAL SERVICES

Elementary Schools

\$25 per student enrolled as of September 18, 2009.

Middle Schools

\$25 per student enrolled as of September 18, 2009.

Senior High Schools

\$95 per student enrolled as of September 18, 2009.

ATHLETIC SUPPLIES

Senior High Schools

Senior high schools receive the following amounts for boys' and girls' athletics. In certain situations, when a school does not participate in a complete sports program, the school's allocation is thereby reduced accordingly.

Class	Boys' Athletics	Girls' Athletics
AAAA Schools	\$24,002	\$13,497
AAA Schools	24,002	13,497
AA Schools	22,424	9,947
A Schools	16,001	4,834

Middle Schools

Middle schools receive \$3,504 per school for intramurals.

OTHER ACTIVITY EXPENSES

Cheerleading Activities

For cheerleading activities, senior high schools receive \$133 per school.

POSTAGE

Elementary Schools

\$1.58 per student enrolled as of September 18, 2009.

Middle Schools

\$4.69 per student enrolled as of September 18, 2009.

Senior High and Combined Junior-Senior High Schools

\$6.17 per student enrolled as of September 18, 2009.

MAINTENANCE AND REPAIR

Middle Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$350.

Senior High Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$650.

CUSTODIAL SUPPLIES

Elementary Schools

\$7.44 per student enrolled as of September 18, 2009

Middle Schools

\$6.98 per student enrolled as of September 18, 2009

Senior High Schools

\$7.53 per student enrolled as of September 18, 2009

Special Education Students

\$24.81 per student enrolled as of September 18, 2009



SECONDARY MAGNET SCHOOLS

As a result of varying length of day and program requirements, magnet schools within the district require additional enhancement appropriations. Increased allocations for instructional supplies and textbooks are required to accommodate longer instructional days resulting from additional classroom periods.

When magnet school instruction requires students to attend either seven- or eight-period days (rather than the traditional six -period day), textbooks and instructional supply formulas will be increased by the following percentages applied to the number of students enrolled in the magnet program.

Schools with seven-period schedules	16.7%
Schools with eight-period schedules	33.3%

The new school growth formula will be applied to the total magnet student enrollment increase in each magnet school. Growth in a magnet program (school within a school) where there is no accompanying growth in the comprehensive school will be calculated at a rate which equates to the percentage of the student day spent in magnet classes for magnet students.

In the initial year of new designation, magnet schools will receive funds typically provided as new school allocations.

Supplies	Middle Schools	High Schools
Textbooks	\$25,000 plus growth formula	\$30,000 plus growth formula
Supplies	9,500 plus growth formula	12,000 plus growth formula
Computer Software	15,000 plus growth formula	20,000 plus growth formula

New magnet programs (school within a school) will receive a percentage of the above allocations calculated by dividing the number of new magnet students by the total school enrollment.

Prior to the initial year of new magnet schools or programs, an equipment needs assessment (including cost analyses and the planning of implementation timelines) will be conducted by the region superintendents. The Budget Department will review this assessment for inclusion in the budget.

IMPACT OF NEW SCHOOLS ON THE GENERAL OPERATING FUND

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to ensure each child a “reasonably equal educational opportunity.” Recognizing wide local variations in wealth and costs per pupil, the state supplements local financial ability in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every child to receive the benefit of the purposes for which public schools are maintained. NRS 387.121 sets forth that “...the quintessence of the state’s financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between the school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated the Nevada Plan.”



In determining the amount to be distributed by the state to districts, the amount of tax proceeds received by schools from a 2.60¢ local school sales tax plus the amount received from the 1/3 public schools operating property tax are deducted. Combining all of state aid, less the school support sales tax and one-third of the property tax, has the effect of including over 70% of the district’s operations budget within an enrollment-driven formula, somewhat insulating the district from economic fluctuations. Regardless of how much sales tax or the 1/3 public schools operating property tax is received, the district still expects over 70% of its budget to be covered by the state’s guarantee.

The district has successfully absorbed the operational support costs incurred from opening the following number of new or remodeled schools during the past decade:

School Year	Elementary	Middle Schools	High Schools	Remodeled Schools	Special Schools	Total New Schools
2000-01	4	2	-	-	-	6
2001-02	7	5	2	1	-	15
2002-03	6	2	-	1	-	9
2003-04	7	3	2	1	-	13
2004-05	7	3	3	-	-	13
2005-06	7	3	1	1	-	12
2006-07	6	2	1	-	1	10
2007-08	6	2	1	2	-	11
2008-09	4	-	2	5	1	12
2009-10	3	-	3	-	-	6
2010-11	4	-	1	-	-	5
Total	61	22	16	11	2	112

Each year as new schools are opened, the district must address the challenge to provide the additional resources necessary to fund the increased operational costs required to support the new school site. State operational funding is generated based upon a per pupil formula that does not mitigate school districts for the additional cost impacts created when a new facility is opened. The district is, therefore, very reliant upon an increasing local tax base to provide the necessary funding to finance the demands associated with growth. Student enrollment and the need for additional school facilities are projected to continue increasing at a rapid rate.

The schedule on the following page indicates the average operational costs required to open a new school site. Costs included are salaries, utilities, books, supplies, and equipment, as well as additional startup assistance.



NEW SCHOOL STAFFING AND SUPPLY REQUIREMENTS

Fiscal Year 2009-10

DESCRIPTION	Elementary		Year Round Elementary		Middle School		Senior High	
	FTE	Approp.	FTE	Approp.	FTE	Approp.	FTE	Approp.
Average Enrollment	661		842		1,321		2,121	
Site Driven Costs:								
Staffing								
Principal	1.00	\$ 109,212	1.00	\$ 118,409	1.00	\$ 114,283	1.00	\$ 119,584
Assist. Principal	1.00	95,523	1.00	103,475	1.00	99,941	3.00	299,823
Deans					2.00	175,142	2.00	175,142
Counselors					3.00	207,837	5.00	346,395
Librarian	1.00	71,667	1.00	77,806	1.00	71,667	1.00	71,667
Learning?tech Specialist					1.00	69,279	1.00	69,279
Literacy Specialist	1.00	69,279	1.00	77,806				
Educational Computing Specialist	1.00	69,279	1.00	77,806				
Admin. Secretaries					0.92	51,567	0.92	55,750
Office Manager	0.92	51,567	1.00	55,750				
Elementary Sch. Clerk	0.92	43,567	1.00	47,010				
Off. Spec. II			0.25	11,264	1.30	63,147		
Off. Spec. II - Assist. Princ.					0.92	41,779	2.76	125,337
Registrar					0.92	41,779	1.00	43,567
School Banker							1.00	43,567
Off. Spec. II - Attendance							0.84	39,097
Off. Spec. II - Dean							0.65	31,611
Off. Spec. II - Counselor							0.65	31,611
Clerk I - Library							0.65	26,140
Clerk I - Audiovisual							0.65	26,140
Offset Machine Operator					0.84	42,490	1.00	45,450
School Aide	0.56	23,308	0.80	30,635				
Library Aide	0.37	17,646	0.57	23,688				
First Aid Safety Asst.	0.56	25,998	0.69	30,461	0.56	25,998	0.56	25,998
Custodian	2.00	82,968	2.50	103,710	5.00	207,420	8.00	331,872
Head Custodian I	1.00	49,067	1.00	49,067				
Head Custodian II					1.00	51,175		
Head Custodian III							1.00	60,814
Custodial Leader							1.00	47,010
Campus Monitor					1.30	60,804	1.30	60,804
Police Officer							1.84	115,888
Gardener							1.00	43,206
Building Engineer							1.00	60,814
Total Staffing	11.33	709,081	12.81	806,887	21.76	1,324,308	38.58	2,296,566
Supplies and Equipment:²								
Utilities		154,222		202,173		403,508		853,969
Maintenance and Repair		N/A		N/A		350		650
Athletic Supplies		N/A		N/A		5,004		37,499
Cocurricular		N/A		N/A		N/A		133
Instructional Supplies		6,000		6,000		9,500		12,000
Computer Software		7,000		7,000		15,000		20,000
Total Supplies and Equipment	-	167,222	-	215,173	-	433,362	-	924,251
Total Site Driven Costs	11.33	876,303	12.81	1,022,060	21.76	1,757,670	38.58	3,220,817
Enrollment Driven Costs:								
Staffing								
Licensed ²	35.60	2,466,326	49.93	3,467,463	57.94	4,022,387	91.40	6,332,078
Support (Instr. Assist., etc.)	2.60	43,944	3.21	74,438	2.96	128,986	4.08	175,776
Supplies and Equipment								
Textbooks, Instr. Supplies, etc.		152,632		190,649		365,388		714,847
Total Enrollment Driven Costs	38.20	2,662,902	53.14	3,732,550	60.90	4,516,761	95.48	7,222,701
Grand Total	49.53	\$3,539,205	65.94	\$ 4,754,610	82.66	\$ 6,274,431	134.06	\$10,443,518

(1) Represents new school initial start-up allowances only.

(2) Does not include CSR or Second Language Units.

NOTE: The above staffing salary estimates consist of the appropriate range and step C for support staff, and the appropriate range and step D or E (depending on the position) for unified personnel. All above staffing costs include fringe benefits.



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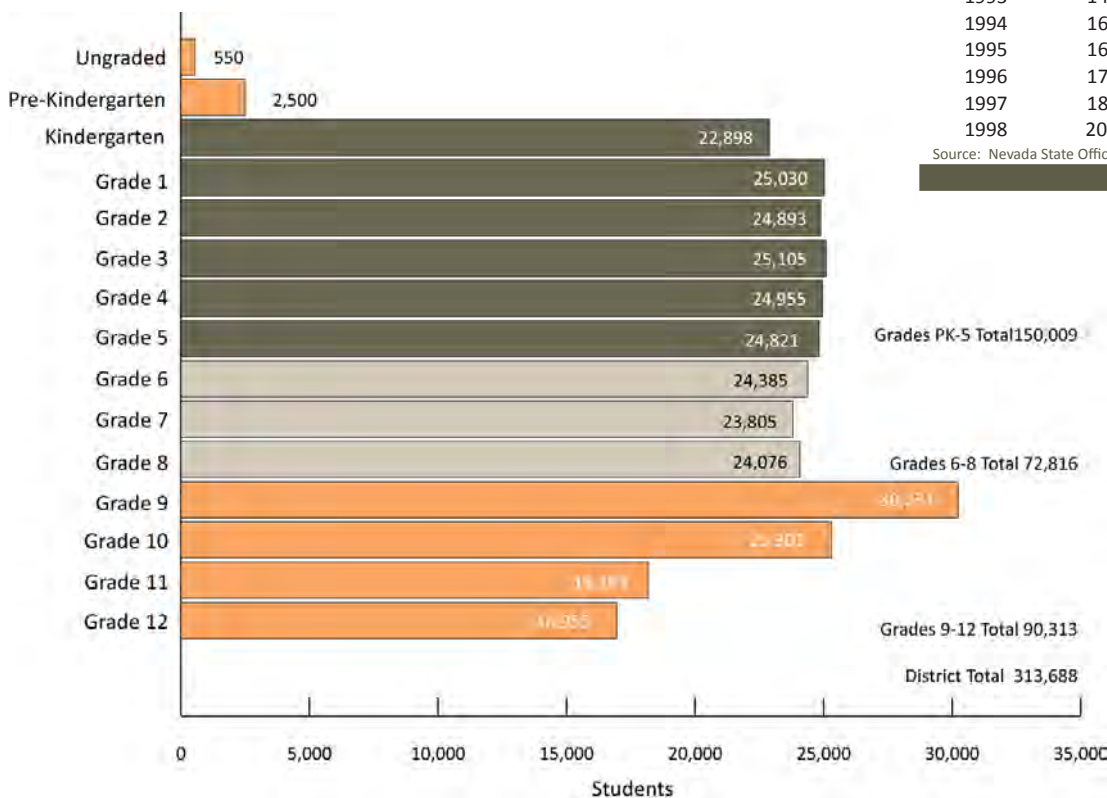
EXPLANATION OF BUDGET SUMMARY AND STATISTICAL DATA

Fiscal Year 2009-10

This section contains a statistical summary of significant district data. It provides information relative to the district that should be of interest to the citizens of Clark County. It is organized in sections beginning with demographic data, followed by information on finance, staffing, facilities, school calendar, special programs, and community services.

PROJECTED ENROLLMENT BY GRADE

Fiscal Year 2009-10



BIRTH HISTORY - CLARK COUNTY

For Calendar Years 1989 Through 2008

Year	Number	Year	Number
1989	11,642	1999	21,122
1990	13,530	2000	22,457
1991	14,340	2001	23,109
1992	14,600	2002	23,962
1993	14,228	2003	24,912
1994	16,109	2004	26,290
1995	16,908	2005	28,067
1996	17,825	2006	30,110
1997	18,618	2007	31,069
1998	20,171	2008	29,940

Source: Nevada State Office of Vital Statistics

HISTORY OF DISTRICT ENROLLMENT

For Fiscal Years 2000-01 Through 2009-10

Year	Average Daily Attendance ¹	% Increase	Average Daily Membership ²	% Increase	4th Week Full Enrollment ³	% Increase	Weighted Enrollment ⁴	% Increase
2000-01	213,791	4.43%	228,814	5.21%	231,125	6.44%	223,129.8	6.48%
2001-02	230,386	7.76	246,151	7.58	244,684	5.87	236,417.0	5.95
2002-03	236,176	2.51	252,775	2.69	255,328	4.35	246,764.8	4.38
2003-04	250,914	6.24	269,960	6.80	268,357	5.10	259,393.4	5.12
2004-05	261,981	4.41	280,275	3.82	280,795	4.63	271,212.8	4.56
2005-06	271,707	3.71	292,016	4.19	291,329	3.75	281,646.2	3.85
2006-07	282,452	3.95	303,197	3.83	302,547	3.85	292,489.6	3.85
2007-08	286,771	1.53	306,801	1.19	308,745	2.05	298,551.6	2.07
2008-09 (Est)	290,049	1.14	311,880	1.66	311,221	0.80	300,816.6	0.76
2009-10 (Est)	292,349	0.79	313,389	0.48	313,688	0.79	303,182.0	0.79

¹ADA--Each month of the school year, an attendance figure is established based upon the actual attendance of the students at school. ADA is the average of all ten school months.

²ADM--Each month of the school year, an enrollment figure is established based upon the number of students enrolled in the district. ADM is the average of all ten school months.

³4th Week--This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the district as reported on the Amended Final Budget.

⁴4th Week Weighted--This is the number of students enrolled on the Friday of the fourth week of school with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on the Amended Final Budget.

DISTRICT ENROLLMENT - AVERAGE DAILY ATTENDANCE For Fiscal Years 2000-01 Through 2009-10



PROJECTED 4TH WEEK ENROLLMENT AND SCHOOL COUNT BY REGION Fiscal Year 2009-10

4TH WEEK STUDENT ENROLLMENT

Schools	ASC1	ASC2	ASC3	ASC4	SUPT'S SCHOOLS	ED SERVICES	OTHER	TOTAL
Elementary	38,858	38,520	29,503	30,704	10,086	484	-	148,155
Middle	18,413	16,075	14,228	13,285	9,511	-	-	71,512
Senior High	15,595	14,168	14,695	16,233	25,906	4,454	-	91,051
Other	-	-	-	-	-	2,062	908	2,970
Total	72,866	68,763	58,426	60,222	45,503	7,000	908	313,688

SCHOOL COUNT

Schools	ASC1	ASC2	ASC3	ASC4	SUPT'S SCHOOLS	ED SERVICES	OTHER	TOTAL
Elementary	54	54	39	48	17	1	-	213
Middle	14	13	11	11	7	-	-	56
Senior High	7	7	7	7	17	3	-	48
Other	-	-	-	-	-	27	9	36
Total	75	74	57	66	41	31	9	353

ETHNIC DISTRIBUTION BY GRADE - PROJECTED 4TH WEEK ENROLLMENT Fiscal Year 2009-10

Grade	Hispanic	Percent	White	Percent	Black	Percent	Asian	Percent	Native American	Percent	Total
P	776	31.1%	1,413	56.5%	215	8.6%	81	3.2%	15	0.6%	2,500
K	10,240	44.7	7,713	33.7	2,877	12.6	1,923	8.4	145	0.6	22,898
1	11,006	44.0	8,436	33.7	3,181	12.7	2,235	8.9	172	0.7	25,030
2	10,913	43.8	8,243	33.1	3,256	13.1	2,280	9.2	201	0.8	24,893
3	10,705	42.6	8,500	33.9	3,385	13.5	2,299	9.2	216	0.9	25,105
4	10,550	42.3	8,524	34.2	3,345	13.4	2,358	9.4	178	0.7	24,955
5	10,494	42.3	8,440	34.0	3,398	13.7	2,298	9.3	191	0.8	24,821
6	9,833	40.3	8,488	34.8	3,426	14.1	2,426	9.9	212	0.9	24,385
7	9,614	40.4	8,402	35.3	3,329	14.0	2,269	9.5	191	0.8	23,805
8	9,458	39.3	8,561	35.6	3,493	14.5	2,372	9.9	192	0.8	24,076
9	12,425	41.1	10,086	33.4	4,917	16.3	2,555	8.5	248	0.8	30,231
10	9,552	37.8	9,167	36.2	3,921	15.5	2,443	9.7	218	0.9	25,301
11	5,767	31.7	7,439	40.9	2,737	15.1	2,103	11.6	137	0.8	18,183
12	5,296	31.2	7,100	41.9	2,479	14.6	1,968	11.6	112	0.7	16,955
Ungraded	171	31.1	226	41.0	106	19.3	43	7.9	4	0.7	550
Total	126,800	40.4%	110,738	35.3%	44,065	14.0%	29,653	9.4%	2,432	0.8%	313,688

HIGH SCHOOL GRADUATES

For Fiscal Years 2005-06 Through 2007-08

School	2005-06			2006-07			2007-08		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Academy for Individualized Study	114	147	261	67	101	168	44	64	108
Adult Education Diploma	648	452	1,100	748	365	1,113	1,007	517	1,524
Advanced Tech. Academy	147	98	245	162	110	272	101	74	175
Alternative Programs ³	77	101	178	87	76	163	53	108	161
Arbor View	1	-	1	117	116	233	196	187	383
Basic	162	145	307	169	172	341	187	187	374
Bonanza	184	145	329	177	163	340	144	143	287
Boulder City	86	80	166	79	78	157	68	74	142
Canyon Springs	80	105	185	113	143	256	135	198	333
Centennial	236	273	509	244	295	539	248	274	522
Chaparral	133	129	262	123	135	258	118	145	263
Cheyenne	175	167	342	144	170	314	156	137	293
Cimarron-Memorial	179	231	410	251	224	475	250	236	486
Clark	164	156	320	148	191	339	151	207	358
College of Southern Nevada ¹	58	134	192	63	124	187	71	151	222
Coronado	248	242	490	236	259	495	276	277	553
Del Sol	115	110	225	131	150	281	133	154	287
Desert Pines	186	222	408	188	195	383	184	180	364
Durango	160	191	351	201	180	381	184	191	375
Eldorado	193	182	375	210	181	391	144	161	305
Foothill	185	190	375	163	185	348	216	189	405
Green Valley	263	255	518	261	238	499	248	279	527
Indian Springs	14	13	27	9	9	18	7	15	22
Las Vegas	250	248	498	246	233	479	251	274	525
Las Vegas Academy	113	189	302	87	205	292	113	191	304
Laughlin	22	18	40	24	27	51	13	12	25
Legacy ²	-	-	-	-	-	-	119	174	293
Liberty	105	133	238	149	132	281	154	173	327
Moapa Valley	78	72	150	73	50	123	65	59	124
Mojave	162	160	322	185	188	373	90	97	187
Palo Verde	243	301	544	275	297	572	266	312	578
Rancho	193	222	415	176	203	379	168	215	383
Sandy Valley ²	-	-	-	-	-	-	3	2	5
Southeast Career Technical Acad.	167	176	343	178	164	342	149	176	325
Shadow Ridge	199	205	404	162	193	355	176	187	363
Sierra Vista	209	231	440	228	275	503	247	257	504
Silverado	246	256	502	239	259	498	263	233	496
Spring Valley	171	167	338	180	176	356	241	218	459
Valley	129	166	295	163	202	365	164	205	369
Virgin Valley	48	56	104	48	41	89	56	63	119
Virtual	4	11	15	12	11	23	7	14	21
Western	106	110	216	96	118	214	101	126	227
Total Graduates	6,253	6,489	12,742	6,612	6,634	13,246	6,967	7,136	

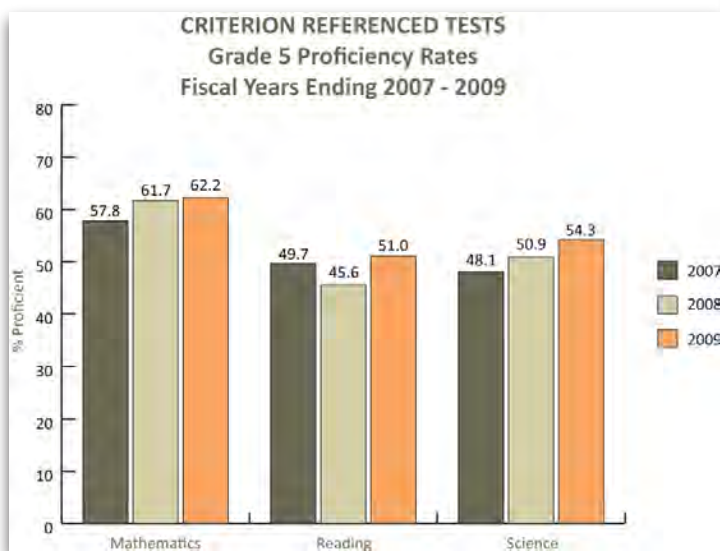
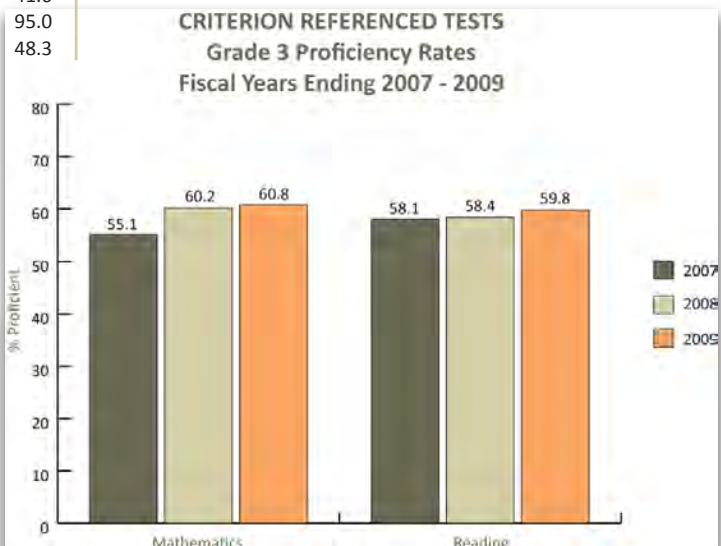
⁽¹⁾ Formerly Community College

⁽²⁾ Class of 2007-08 first to graduate

⁽³⁾ Alternative Programs include Burk, Cowan, Jeffrey, & Peterson Behavior Highs, and Global Community High School

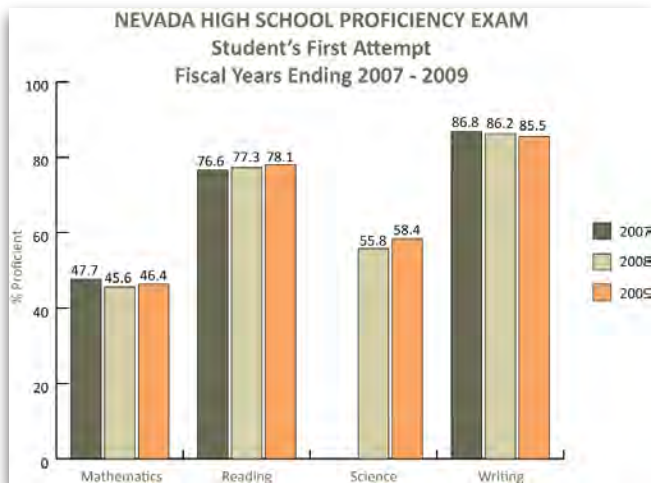
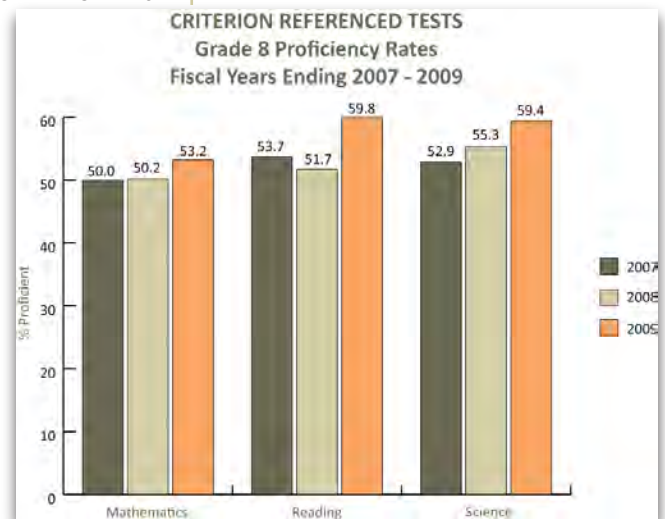


Criterion Referenced Test Grade 3	Percent Proficient					
	Mathematics			Reading		
	2007	2008	2009	2007	2008	2009
Female	54.7	60.0	59.1	62.5	62.3	63.9
Male	55.5	60.4	62.3	53.9	54.7	56.0
African-American	38.7	44.1	43.3	46.0	45.7	45.7
American Indian	49.3	51.7	56.8	55.6	48.0	54.3
Asian	70.7	73.9	73.5	73.3	71.7	70.5
Hispanic	47.0	52.6	54.0	47.3	47.6	49.8
White	67.7	72.3	72.9	72.4	73.3	75.1
IEP	30.7	33.4	34.3	29.3	26.6	26.5
Former IEP	35.4	62.9	61.5	39.6	56.7	58.3
LEP	40.0	47.8	49.7	35.8	37.5	41.6
Former LEP	87.9	90.0	90.3	92.5	96.6	95.0
FRL	45.2	50.5	51.8	45.5	46.8	48.3



Criterion Referenced Test Grade 5	Percent Proficient								
	Mathematics			Reading			Science		
	2007	2008	2009	2007	2008	2009	2007	2008	2009
Female	58.7	63.0	63.3	53.9	50.5	54.5	45.4	48.4	53.0
Male	56.9	60.5	61.1	45.7	40.9	47.6	50.6	53.3	55.5
African-American	39.6	44.2	45.7	36.4	33.4	37.0	31.3	34.1	37.2
American Indian	51.8	61.5	57.2	46.6	44.5	45.7	42.0	49.0	54.7
Asian	73.1	75.5	77.2	61.6	58.5	65.8	59.1	63.1	66.8
Hispanic	48.9	53.8	54.8	37.6	33.2	40.7	35.4	37.3	42.6
White	70.9	73.9	73.9	65.2	61.1	65.5	65.9	69.9	72.3
IEP	24.1	26.3	27.4	15.5	13.6	15.7	22.8	25.5	27.3
Former IEP	27.7	71.6	64.5	20.5	49.4	50.0	26.5	58.1	56.2
LEP	28.9	39.3	37.3	12.3	12.3	17.6	13.3	17.9	20.9
Former LEP	72.9	82.0	82.6	61.3	62.3	69.2	54.2	62.8	67.0
FRL	46.5	52.2	52.5	36.4	32.9	39.1	33.7	36.7	41.3

Criterion Referenced Test Grade 8	Percent Proficient								
	Mathematics			Reading			Science		
	2007	2008	2009	2007	2008	2009	2007	2008	2009
Female	51.0	51.4	53.5	60.1	57.7	66.2	53.1	56.0	59.2
Male	49.1	49.1	52.9	47.7	46.1	53.7	52.8	54.7	59.6
African-American	31.6	34.0	35.6	39.9	37.1	46.8	35.1	38.1	41.7
American Indian	52.5	47.7	56.1	55.8	51.1	66.1	54.0	58.0	62.8
Asian	70.4	70.3	72.1	68.4	68.9	74.5	67.0	71.8	74.5
Hispanic	36.2	37.9	41.3	40.1	39.1	48.5	39.0	42.0	46.7
White	66.5	65.2	68.0	69.5	67.0	73.4	70.7	72.6	76.3
IEP	10.3	10.3	13.4	11.7	10.7	16.0	17.0	17.8	22.3
Former IEP	9.3	58.5	62.1	18.6	57.1	64.8	11.6	64.7	69.0
LEP	12.8	13.6	15.6	8.7	9.2	14.2	10.7	14.5	14.9
Former LEP	46.3	52.4	56.1	50.0	54.3	64.7	49.5	57.5	60.8
FRL	36.5	38.0	41.1	40.4	38.6	48.3	39.3	41.3	46.4



NHSPE	Percent Proficient											
	Mathematics			Reading			Science			Writing		
	2007	2008	2009	2007	2008	2009	2007 ¹	2008	2009	2007	2008	2009
Female	46.1	44.7	45.1	80.2	81.3	81.3	-	52.3	55.2	89.9	89.3	89.6
Male	49.4	46.5	47.7	73.0	73.4	75.0	-	59.3	61.6	83.6	83.0	81.5
African-American	27.8	27.2	28.1	65.1	68.6	67.1	-	36.0	38.7	80.1	78.7	80.0
American Indian	43.3	37.1	46.7	78.5	71.3	78.9	-	53.5	67.3	81.7	83.6	83.7
Asian	62.3	63.9	63.5	83.8	86.6	85.6	-	68.2	71.1	92.0	90.0	90.4
Hispanic	33.2	31.7	33.2	65.8	67.3	70.1	-	42.1	45.2	77.7	78.2	78.2
White	63.8	60.8	62.5	87.9	87.1	88.4	-	70.9	75.9	93.2	93.6	92.1
IEP	8.8	8.6	9.1	30.3	30.1	30.7	-	14.7	17.6	43.3	45.6	39.9
Former IEP	42.7	52.0	57.3	78.1	86.2	82.7	-	60.7	67.7	88.7	56.0	91.4
LEP	16.4	14.2	12.8	33.6	32.0	31.4	-	13.2	11.8	34.8	35.3	31.6
Former LEP	43.3	44.5	42.9	81.5	83.9	84.3	-	55.4	57.0	88.8	90.7	89.2
FRL	33.5	32.8	34.8	66.7	67.1	69.1	-	41.7	45.6	77.7	77.2	48.9

¹ Examination in science administered for the first time in 2008.

HISTORY OF LOCAL TAX SUPPORT PER PUPIL - GENERAL OPERATING FUND

For Fiscal Years 2000-01 Through 2009-10

Year	Average Daily Members	County Assessed Valuation ²	Assessed Value Per Pupil	Property Tax Revenue	Property Tax Per Pupil	Local School Support Tax (LSST)	LSST Per Pupil	Governmental Services Tax (GST)	GST Per Pupil	Total Local Tax Support Per Pupil
2000-01	\$ 228,814	\$ 34,059,962,011	\$ 148,854	\$ 252,219,554	\$ 1,102	\$ 454,599,701	\$ 1,987	\$ 36,154,210	\$ 158	\$ 3,247
2001-02	246,151	36,618,657,596	148,765	275,696,937	1,120	460,084,272	1,869	38,165,758	155	3,144
2002-03	252,775	41,137,397,088	162,743	308,523,387	1,221	498,143,678	1,971	41,391,867	164	3,356
2003-04	269,960	45,219,108,074	167,503	337,526,569	1,250	577,496,915	2,139	46,938,376	174	3,563
2004-05	280,275	50,803,469,742	181,263	379,111,733	1,353	669,012,541	2,387	58,015,099	207	3,947
2005-06	292,016	65,582,487,400	224,585	426,886,954	1,462	722,039,234	2,473	60,694,024	208	4,143
2006-07	303,197	91,622,434,937	302,188	490,874,071	1,619	719,500,251	2,373	64,063,756	211	4,203
2007-08	306,801	109,212,919,843	355,973	548,305,408	1,787	692,828,832	2,258	63,466,908	207	4,252
2008-09 ¹	311,880	115,790,200,550	371,265	582,500,000	1,868	640,000,000	2,052	59,500,000	191	4,111
2009-10 ¹	313,389	93,790,791,674	299,279	573,640,000	1,830	647,275,000	2,065	56,500,000	180	4,075

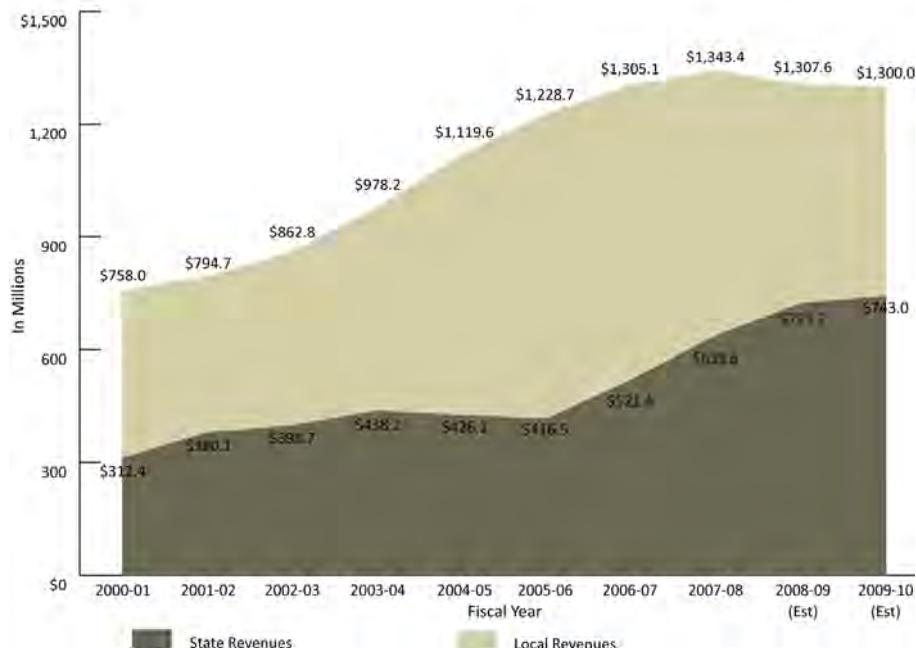
(1) Estimated

(2) The assessed value is stored at a rate of 35% of the market value of the properties.

STATE VS. LOCAL REVENUES - GENERAL OPERATING FUND¹

For Fiscal Years 2000-01 Through 2009-10

Local revenues include all county taxes as well as tuitions, investment earnings, and other miscellaneous local revenues. Beginning balances and execution of capital leases are not included.



PROPERTY TAX LEVIES AND COLLECTIONS (TOTAL CLARK COUNTY)

For Fiscal Years 1999-00 Through 2008-09

Fiscal Year	Net Secured Roll Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as % of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as % of Current Levy
1999-00	\$ 772,909,558	\$ 761,900,282	98.58%	\$ 10,984,256	\$ 772,884,538	100.00%	\$ 25,020	0.00%
2000-01	869,504,679	854,836,513	98.31%	14,643,003	869,479,516	100.00%	25,163	0.00%
2001-02	965,056,788	949,315,930	98.37%	15,736,124	965,049,781	100.00%	4,734	0.00%
2002-03	1,132,959,785	1,118,892,620	98.76%	14,046,449	1,132,939,069	100.00%	20,716	0.00%
2003-04	1,262,338,119	1,251,864,740	99.17%	10,433,381	1,262,298,121	100.00%	39,998	0.00%
2004-05	1,459,039,007	1,439,911,686	98.69%	18,845,994	1,458,757,680	99.98%	281,327	0.02%
2005-06	1,649,695,429	1,632,191,297	98.94%	17,385,309	1,649,576,606	99.99%	118,823	0.01%
2006-07	1,940,649,402	1,909,964,723	98.42%	29,430,910	1,939,395,633	99.94%	1,253,769	0.06%
2007-08	2,196,664,953	2,144,481,519	97.62%	41,520,291	2,186,001,810	99.51%	10,663,143	0.49%
2008-09	2,373,719,457	2,318,429,975	97.67%	¹	2,318,429,975	97.67%	55,289,482	2.33%

¹Collections still in progress.

Data Source: Clark County Treasurer

IMPACT OF TAX RATE ON TAXPAYERS

For Calendar Years 2005 Through 2009

	2005	2006	Year 2007	2008	2009
Assessed value of home ¹	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraisal % of assessed value	35.0%	35.0% ²	35.0% ²	35.0% ²	35.0% ²
Taxable value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total district property tax rate	0.013034	0.013034	0.013034	0.013034	0.013034
District property taxes due	\$456.19	\$456.19	\$456.19	\$456.19	\$456.19

(1) Defined as a single-family, owner-occupied residence

(2) The 2005 Legislature enacted legislation to provide partial tax relief abatement from escalating assessments. The cap limits each property's tax increase to no more than 3% above the tax in the prior year on all single-family, owner-occupied residence. Thereafter, future tax assessments are based upon prior taxable values and not the property's actual market value.

HISTORY OF STATE AID

For Fiscal Years 2000-01 Through 2009-10

State aid is designed to provide a minimum acceptable education, irrespective of the wealth of the district. The amount of state aid for 2009-10 is found by multiplying the sum of six-tenths of the kindergarten enrollment and all other grade enrollments by the year's basic support guarantee. Deducted from the guaranteed amount are the proceeds from the 2.60-percent local school sales tax, the 1/3 public schools operating property tax, and other miscellaneous adjustments to include payment to charter schools.

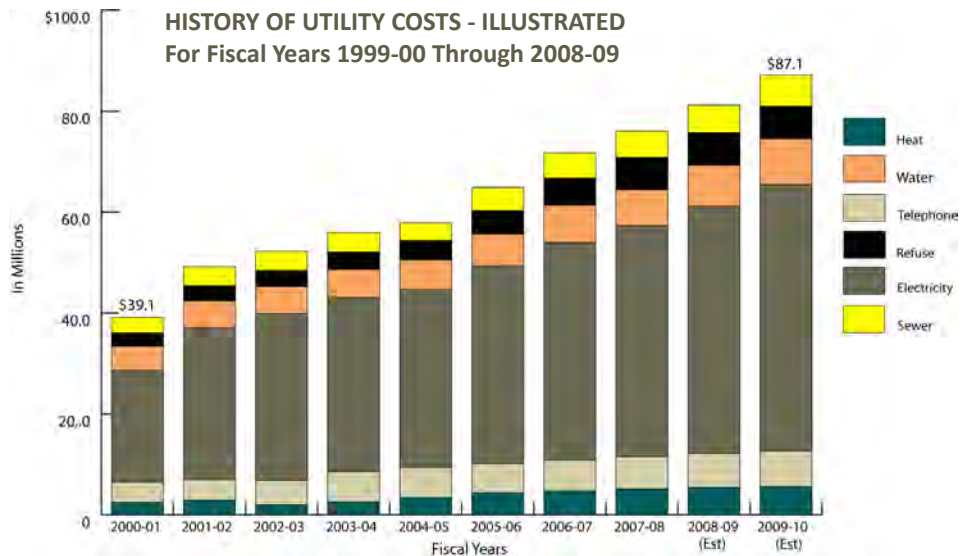
Year	Basic Support Guarantee	Special Education Program Units	Special Education Support Per Unit	Total Distributive Fund Receipts	Weighted Enrollment	State Aid Per Weighted Enrollment
2000-01	\$ 3,630	1,394.1	\$ 29,389	\$ 312,428,905	223,129.8	\$ 1,400
2001-02	3,731	1,474.4	29,977	375,068,034	236,417.0	1,586
2002-03	3,819	1,557.0	30,576	389,039,163	246,764.8	1,577
2003-04	4,077	1,635.5	31,811	431,165,339	259,393.4	1,662
2004-05	4,252	1,697.7	32,447	411,229,455	271,212.8	1,516
2005-06	4,285	1,786.3	34,433	398,114,839	281,646.2	1,414
2006-07	4,489	1,885.4	35,122	495,275,165	292,489.6	1,693
2007-08	4,891	1,945.5	36,541	639,608,250	298,551.6	2,142
2008-09 (Est.)	4,958	1,989.5	38,763	723,235,000	300,816.6	2,404
2009-10 (Est.)	5,025	1,945.0	39,768	743,055,000	303,182.0	2,451

INDICES OF ECONOMIC GROWTH IN CLARK COUNTY

For Calendar Years 2006 Through 2008

DESCRIPTION	2006	Year 2007	2008
Population (estimated except for census years)	1,912,654	1,996,542	1,986,146
Percent Increase (Decrease)	5.3%	4.4%	(0.5)%
Newcomer Population	96,057	78,183	64,700
Age/Percent of Total Adults Population:			
18-24	10.8%	8.7%	11.5%
25-34	15.8%	14.7%	20.7%
35-44	17.7%	16.0%	20.7%
45-54	20.2%	18.8%	18.0%
55-64	17.7%	19.6%	14.5%
65+	17.7%	22.2%	14.6%
Annual Median Household Income	\$ 53,111	\$ 53,704	\$ 57,403
Value of Residential Building Permits (in thousands)	\$ 2,484,518	\$ 1,578,716	\$ 698,319
Number of Permits	20,747	13,020	5,740
Tourism			
Visitor Volume	38,915,000	39,197,000	37,482,000
Airline Passengers	46,193,000	47,728,000	44,075,000
Economic Impact (in thousands)	\$ 39,406,300	\$ 41,578,100	\$ 42,915,049
Hotel/Motel Rooms	132,605	132,947	140,529
Hotel/Motel Occupancy	89.7%	90.4%	86.0%
Convention Delegates	6,307,961	6,209,300	5,899,700
Taxable Sales (in thousands)	\$ 35,745,051	\$ 36,262,388	\$ 35,930,374

Source: *Las Vegas Perspective*, 2009 Edition



HISTORY OF UTILITY COSTS

For Fiscal Years 2000-01 Through 2009-10

Year	Heat	Telephone	Electricity	Water	Refuse	Sewer	Total Utilities	Utility Cost Per Student
2000-01	\$ 2,483,481	\$ 3,976,715	\$ 22,178,106	\$ 4,743,099	\$ 2,729,368	\$ 3,017,529	\$ 39,128,298	\$ 175.36
2001-02	2,933,709	4,043,654	30,204,261	5,292,927	2,967,724	3,717,134	49,159,409	207.94
2002-03	2,011,554	4,816,270	33,050,472	5,388,580	3,132,929	3,896,274	52,296,079	211.93
2003-04	2,607,516	6,023,401	34,382,441	5,599,712	3,533,107	3,776,668	55,922,845	215.59
2004-05	3,461,625	5,999,187	35,184,882	5,892,853	3,791,787	3,596,004	57,926,338	213.58
2005-06	4,452,436	5,795,144	39,087,295	6,255,589	4,696,620	4,635,084	64,922,168	230.51
2006-07	4,807,841	5,995,253	43,213,762	7,378,647	5,379,730	4,979,230	71,754,463	245.32
2007-08	5,093,500	6,413,672	45,835,300	7,156,784	6,316,770	5,228,719	76,044,745	254.71
2008-09 (Est)	5,400,000	6,800,000	49,000,000	8,160,000	6,360,000	5,500,000	81,220,000	270.00
2009-10 (Est)	5,575,000	7,045,400	52,800,000	9,170,000	6,455,000	6,063,000	87,108,400	287.31

SCHEDULE OF STAFF POSITIONS - GENERAL FUND

For Fiscal Years 2006-07 Through 2009-10

DESCRIPTION		FY 2006-07 ACTUAL	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 BUDGET
INSTRUCTIONAL STAFF					
Regular Education	Licensed	11,103.10	11,496.87	11,202.90	11,942.84
	Non-Licensed	424.94	483.81	437.64	342.78
Special Education	Licensed	2,572.40	2,691.40	2,811.05	3,238.50
	Non-Licensed	967.91	1,017.66	1,012.15	1,171.06
Vocational Education	Licensed	91.00	88.00	84.00	109.00
	Non-Licensed	9.46	9.94	9.11	9.00
Co-Curricular Activities	Licensed	30.00	34.00	32.00	34.00
TOTAL, INSTRUCTION					
	LICENSED	13,796.50	14,310.27	14,129.95	15,324.34
	NON-LICENSED	1,402.31	1,511.41	1,458.90	1,522.84
ADMINISTRATIVE & INSTRUCTIONAL SUPPORT STAFF					
Student Support	Licensed	901.00	939.50	957.45	969.50
	Non-Licensed	234.24	247.98	254.90	272.71
Instructional Staff Support	Licensed	592.02	638.12	634.27	633.57
	Non-Licensed	279.09	302.53	308.54	308.80
General Administration	Licensed	57.20	62.45	59.45	59.95
	Non-Licensed	122.83	129.42	136.82	115.88
School Administration	Licensed	858.00	888.00	862.00	881.00
	Non-Licensed	1,427.79	1,450.76	1,445.10	1,429.96
Central Administration	Licensed	56.64	53.09	47.09	56.35
	Non-Licensed	454.29	500.41	463.74	487.14
TOTAL, ADMIN & INSTR SUPPORT					
	LICENSED	2,464.86	2,581.16	2,560.26	2,600.37
	NON-LICENSED	2,518.24	2,631.10	2,609.10	2,614.49
OTHER STAFF					
Operating/Maintenance Plant Services		2,361.07	2,584.30	2,603.43	2,651.53
Student Transportation		1,414.77	1,522.20	1,498.69	1,505.00
TOTAL, OTHER STAFF		3,775.84	4,106.50	4,102.12	4,156.53
TOTAL - GENERAL OPERATING FUND		23,957.75	25,140.44	24,860.33	26,218.57

Note: FTEs reflect 9-, 10-, and 11-month support staff as percentages of full FTEs.

SCHEDULE OF STAFF POSITIONS - OTHER FUNDS

For Fiscal Years 2006-07 Through 2009-10

DESCRIPTION		FY 2006-07 ACTUAL	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 BUDGET
INSTRUCTIONAL STAFF					
Regular Education	Licensed	2,465.80	2,367.55	2,383.00	2,410.75
	Non-Licensed	204.93	233.31	156.57	141.50
Special Education	Licensed	51.00	30.60	27.00	25.00
	Non-Licensed	228.97	250.57	227.70	253.00
Vocational Education	Non-Licensed	10.17	9.55	10.81	9.00
Adult Education	Licensed	48.00	51.00	51.00	41.00
TOTAL, INSTRUCTION					
		LICENSED	2,564.80	2,449.15	2,461.00
		NON-LICENSED	444.07	493.43	403.50
ADMINISTRATIVE & INSTRUCTIONAL SUPPORT STAFF					
Student Support	Licensed	81.78	69.75	65.30	63.00
	Non-Licensed	45.90	42.78	43.46	39.00
Instructional Staff Support	Licensed	178.45	116.95	117.55	107.40
	Non-Licensed	65.12	52.56	50.06	55.10
General Administration	Licensed	136.70	110.20	104.30	74.00
	Non-Licensed	148.55	141.76	124.37	83.00
Central Administration	Licensed	10.24	7.89	8.24	9.00
	Non-Licensed	60.61	66.47	79.98	128.00
TOTAL, ADMIN & INSTR SUPPORT					
		LICENSED	407.17	304.79	295.39
		NON-LICENSED	320.18	303.57	305.10
OTHER STAFF					
Operating/Maintenance Plant Services		8.30	8.96	8.99	26.00
Food Service		590.09	587.12	548.59	557.68
Land & Building Acquisition and Improvement		392.54	380.93	355.19	235.00
TOTAL, OTHER STAFF		990.93	977.01	912.77	818.68
TOTAL - ALL OTHER FUNDS		4,727.15	4,527.95	4,362.11	4,257.43
GRAND TOTAL - ALL FUNDS		28,684.90	29,668.39	29,222.44	30,476.00

HISTORY OF TEACHERS' SALARY SCHEDULES

For Fiscal Years 2002-03 Through 2009-10

Minimums/ Maximums	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Class A (Bachelor's)	\$ 27,384 34,887	\$ 27,932 35,585	\$ 28,491 36,297	\$ 30,468 37,116	\$ 33,073 38,600	\$ 33,734 39,372	\$ 35,083 40,947	\$ 35,083 40,947
Class B (Bachelor's + 16)	28,998 37,750	29,578 38,505	30,170 39,275	32,175 40,161	34,845 41,768	35,542 42,603	36,964 44,307	36,964 44,307
Class C (Bachelor's + 32)	30,599 43,107	31,211 43,969	31,835 44,848	33,887 45,859	36,624 47,694	37,356 48,648	38,850 50,594	38,850 50,594
Class D (Master's)	32,213 44,718	32,857 45,612	33,514 46,524	35,597 47,573	38,403 49,476	39,171 50,466	40,738 52,485	40,738 52,485
Class E (Master's + 16)	33,818 46,321	34,494 47,247	35,184 48,192	37,308 49,279	40,184 51,250	40,988 52,275	42,628 54,366	42,628 54,366
Class F (Master's + 32)	35,423 54,768	36,131 55,863	36,854 56,980	39,241 59,431	42,438 63,044	43,287 64,305	45,018 66,877	45,018 66,877
Class G (ASC) ¹	35,923 55,268	36,631 56,363	37,354 57,480	39,741 59,931	42,938 63,544	43,787 64,805	48,201 70,060	48,201 70,060

⁽¹⁾ Schedule revised in 2008-09 for Advanced Studies Certification

TEACHER SALARY SCHEDULE - FULL TIME TEACHER PLACEMENT

Fiscal Year 2008-09

Step	CLASS A Bachelor's		CLASS B Bachelor's + 16		CLASS C Bachelor's + 32		CLASS D Master's		CLASS E Master's + 16		CLASS F Master's + 32		CLASS G ASC
1	(505)	\$ 35,083	(34)	\$ 36,964	(97)	\$ 38,850	(89)	\$ 40,738	(7)	\$ 42,628	(20)	\$ 45,018	\$ 48,201
2	(658)	36,548	(228)	38,430	(187)	40,321	(299)	42,205	(66)	44,100	(48)	46,738	(1) 49,920
3	(598)	38,014	(285)	39,905	(419)	41,786	(771)	43,676	(202)	45,564	(179)	48,459	(34) 51,641
4	(119)	39,485	(49)	41,370	(103)	43,255	(310)	45,142	(82)	47,026	(138)	50,173	(21) 53,355
5	(499)	40,947	(49)	42,836	(96)	44,722	(313)	46,611	(98)	48,495	(150)	51,895	(29) 55,077
6			(372)	44,307	(87)	46,202	(214)	48,076	(80)	49,964	(144)	53,614	(39) 56,796
7					(105)	47,658	(243)	49,546	(82)	51,433	(161)	55,333	(44) 58,516
8					(102)	49,125	(183)	51,012	(77)	52,898	(201)	57,053	(58) 60,236
9					(758)	50,594	(1,142)	52,485	(480)	54,366	(231)	58,770	(72) 61,953
10											(242)	60,599	(72) 63,781
11											(665)	62,207	(143) 65,389
12											(192)	64,280	(48) 67,463
13											(261)	65,566	(72) 68,748
14											(1,907)	66,877	(481) 70,060
	2,379		1,017		1,954		3,564		1,174		4,539		1,114

Numbers in parentheses reflect the actual count of licensed positions in the General Operating Fund as of May 1, 2009. The General Operating Fund includes both the General and Special Education Funds.

EDUCATIONAL LEVEL OF TEACHING STAFF

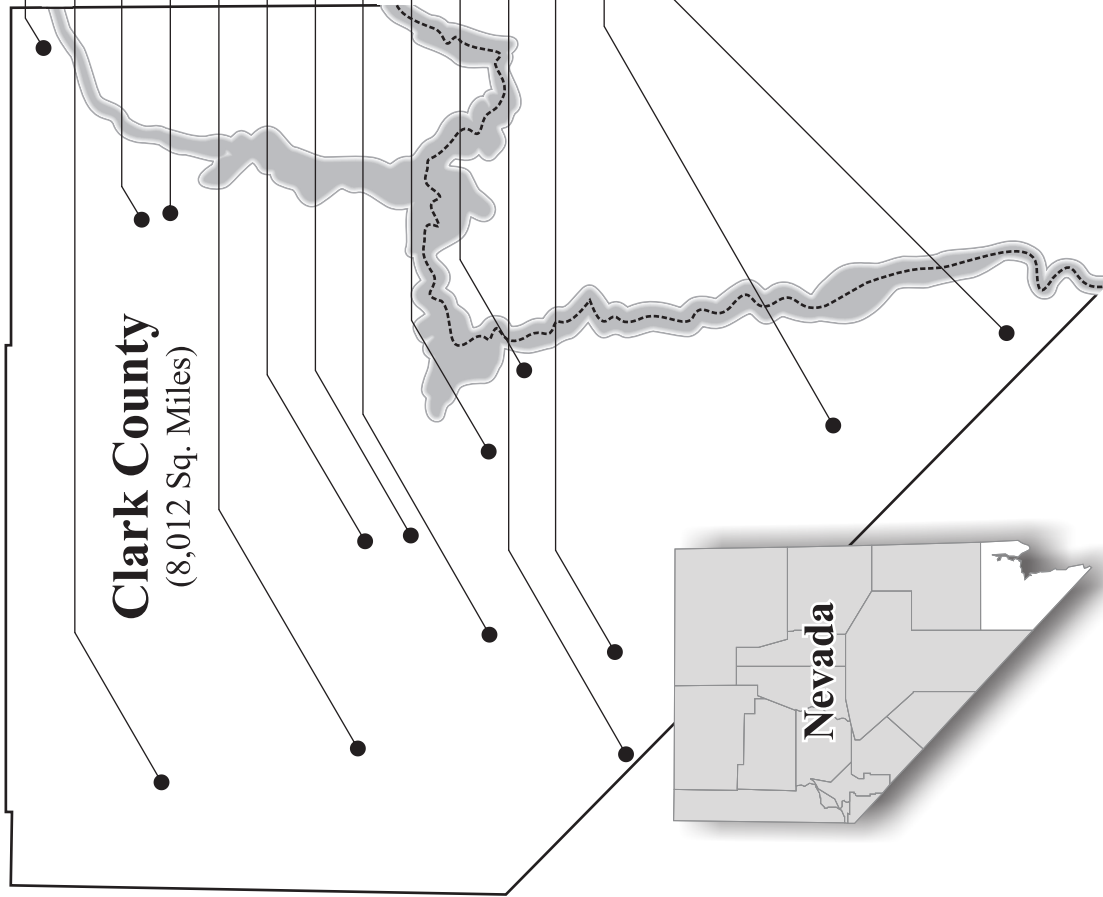
For Fiscal Years 2001-02 Through 2008-09

EDUCATION	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09 ¹
Bachelor's Degree	19.1%	19.4%	17.6%	18.0%	19.6%	18.7%	17.1%	15.1%
Bachelor's + 16 Hours	7.6	7.4	7.1	6.8	6.9	6.7	6.6	6.5
Bachelor's + 32 Hours	15.1	14.5	14.1	13.6	13.7	12.8	12.8	12.4
Master's Degree	18.1	18.8	21.1	22.3	21.9	22.7	23.1	22.6
Master's + 16 Hours	6.2	6.0	6.4	6.5	6.1	6.3	6.4	7.5
Master's + 32 Hours	33.2	33.2	33.0	32.1	31.1	32.1	33.2	28.8
Doctorate or ASC ²	0.7	0.7	0.7	0.7	0.7	0.7	0.8	7.1
Total percentage	100%	100%	100%	100%	100%	100%	100%	100%

¹Based upon General Operating Fund licensed positions as of May 2008.

² Beginning July 1, 2008, the Doctorate degree qualification was superseded with a district sponsored Advance Studies Certification (ASC).

School Locations Within County



Elementary Schools	Middle Schools	Senior High Schools	
2	1	1	Mesquite
1	1	1	Indian Springs
2	0	0	Logandale
0	1	1	Overton
1	0	0	Mt. Charleston
27	7	5	North Las Vegas
149	38	33	Greater Las Vegas Area
1	0	0	Blue Diamond
24	7	4	Henderson
2	1	1	Boulder City
1	0	1	Sandy Valley
1	0	0	Goodsprings
1	0	0	Searchlight
1	0	1	Laughlin

Elementary Schools	213
Middle Schools	56
High Schools	48
Alternative Schools	28
Special Schools / Programs	8
Totals	353

SUMMARY OF SCHOOLS BY AGE AND SIZE

Some statistics on the schools of the district are as follows:

1. The average school in the district is less than 15 years old. The oldest school, Goodsprings, is 93 years old.
2. The largest and smallest schools by type and enrollment are as follows:

School Type	Largest	Enrollment	Smallest	Enrollment
Elementary	Goynes ES	1,262	Goodsprings	5
Secondary	Palo Verde HS	3,140	Indian Springs	145

3. The numbers of schools by enrollment size are as follows:

Enrollment	Elementary	Middle	Sr. High Combined	Special Education	Alternative Education	Total
1	0	0	0	0	9	9
1 - 99	5	1	1	5	10	22
100 - 399	6	0	5	3	8	22
400 - 499	13	1	2	0	1	17
500 - 599	14	1	1	0	0	16
600 - 699	58	1	1	0	0	60
700 - 799	59	0	2	0	0	61
800 - 899	38	0	0	0	0	38
900 - 999	13	6	0	0	0	19
1,000 - 1,299	7	13	2	0	0	22
1,300 - 1,599	0	26	1	0	0	27
1,600 - 2,199	0	7	7	0	0	14
2,200 - 2,499	0	0	7	0	0	7
2,500 & Over	0	0	19	0	0	19
Totals	213	56	48	8	28	353

4. The numbers of schools by age are as follows:

Building Year	Schools
1916 - 1949	8
1950 - 1959	20
1960 - 1969	39
1970 - 1979	31
1980 - 1989	23
1990 - 1999	97
2000 - 2009	115
Non-District	20
Total Schools	353

¹ Total includes Desert Rose High School whose students are counted as enrolled in their home schools, schools closed for renovation, and alternative education programs which are not included in district enrollments.

SCHOOL LOCATION INFORMATION

Fiscal Year 2009-10

Cost Center Group	Elementary Schools	Address	Year Opened	Projected Fourth Week Enrollment
272	Adams, Kirk L.	580 Fogg St., LV 89110	1991	549
425	Adcock, O. K.	100 Newcomer St., LV 89107	1964(1)	612
301	Alamo, Tony	7455 El Camino Road, LV 89139	2002	847
235	Allen, Dean LaMar	8680 W. Hammer Ln., LV 89128	1996	614
369	Antonello, Lee	1101 W. Tropical Pkwy., NLV 89031	1992	755
359	Bailey, Sister Robert Joseph	4525 Jimmy Durante Blvd., LV 89122	2007	789
904	Bartlett, Selma F.	1961 Wigwam Pkwy., Hend 89014	1992	779
201	Bass, John C.	10377 Rancho Destino Rd., LV 89123	2000	875
404	Batterman, Kathy L.	10135 W. Quail Ave., LV 89148	2005	902
460	Beatty, John R.	8685 Hidden Palms Pkwy., LV 89123	1988	781
524	Beckley, Will	3223 S. Glenhurst, LV 89121	1965	803
515	Bell, Rex	2900 Wilmington Way, LV 89102	1963	699
459	Bendorf, Patricia A.	3550 W. Kevin St., LV 89117	1992	793
900	Bennett, William G.	2750 Needles Hwy., Laughlin 89029	1986	269
284	Bilbray, James	9370 Brent Lane, LV 89147	2003	706
912	Blue Diamond	Blue Diamond 89004	1942	20
209	Bonner, John W.	765 Crestdale Lane, LV 89134	1996	701
413	Booker, Sr., Kermit R.	2277 Martin L. King Blvd., LV 89106	1953(2)	456
252	Bowler, Grant	1425 Whipple Rd., Logandale 89021	1980	665
920	Bowler, Sr., Joseph L.	851 Vincent Leavitt, Bunkerville 89007	1997	533
479	Bozarth, Henry & Evelyn	7431 Egan Crest Drive, LV 89149	2009	531
322	Bracken, Walter	1200 N. 27th St., LV 89101	1961	457
302	Brookman, Eileen B.	6225 E. Washington Ave., LV 89110	2002	770
539	Bruner, Lucile S.	4289 Allen Ln., NLV 89030	1994	738
230	Bryan, Richard H.	8050 Cielo Vista Ave., LV 89128	1996	560
240	Bryan, Roger M.	8255 W. Katie Avenue, LV 89117	1996	626
250	Bunker, Berkeley L.	6350 Peak Dr., LV 89129	1997	607
325	Cahlan, Marion	2801 Ft. Sumter Dr., NLV 89030	1963	831
239	Cambeiro, Arturo	2851 Harris St., LV 89101	1996	775
279	Carl, Kay	5625 Corbett St., LV 89130	2001	799
315	Carson, Kit	1735 N. "D" St., LV 89106	1956	261
248	Cartwright, Roberta Curry	1050 East Gary Avenue, LV 89123	1997	734
461	Christensen, M. J.	9001 Mariner Cove Cr., LV 89117	1989	684
346	Connors, Eileen	3810 Shadow Peak Dr., LV 89129	2004	786
254	Cortez, Manuel J.	4245 E. Tonopah Ave., LV 89115	1997	610
310	Cox, Clyde C.	3855 Timberlake Dr., LV 89115	1987	788
902	Cox, David M.	280 Clark Dr., Hend 89014	1990	674
305	Cozine, Steve	5335 Coleman Street, NLV 89031	2002	860
317	Craig, Lois	2637 E. Gowan Rd., NLV 89030	1963	907
211	Crestwood	1300 Pauline Way, LV 89104	1952	683
416	Culley, Paul E.	1200 N. Mallard, LV 89108	1963	853
560	Cunningham, Cynthia	4145 Jimmy Durante, LV 89122	1989	921
271	Dailey, Jack	2001 E. Reno, LV 89119	1992	722
280	Darnell, Marshall C.	9480 W. Tropical Pkwy., LV 89149	2001	716
215	Dearing, Laura	3046 S. Ferndale, LV 89121	1963	846
327	Decker, Clarabelle H.	3850 S. Redwood, LV 89103	1976	647
465	Derfelt, Herbert A.	1900 S. Lisa Lane, LV 89117	1990	686
361	Deskin, Ruthe	4550 N. Pioneer Way, LV 89129	1988	693
255	Detwiler, Ollie	1960 Ferrell St., LV 89106	1999	713
442	Diaz, Ruben P.	4450 East Owens, LV 89110	2008	620
375	Dickens, D.L. "Dusty"	5550 Milan Peak St., NLV 89081	2007	704
529	Diskin, Pat A.	4220 S. Ravenwood Dr., LV 89103	1973	700
520	Dondero, Harvey N.	4450 Ridgeville, LV 89103	1976	696
929	Dooley, John A.	1940 Chickasaw Dr., Hend 89015	1989	477
222	Earl, Ira J.	1463 Marion Dr., LV 89110	1965	887
510	Earl, Marion B.	6650 W. Reno Ave., LV 89118	1987	709
320	Edwards, Elbert	4551 Diamond Head, LV 89110	1976	673
368	Eisenberg, Dorothy	7770 Delhi Ave., LV 89129	1990	600
253	Elizondo, Jr., Raul P.	4865 Goldfield St., NLV 89031	1998	639
525	Ferron, William E.	4200 Mountain Vista, LV 89121	1970	610
659	Fine, Mark L.	6635 W. Cougar Ave, LV	2009	665
410	Fitzgerald, H. P.	2651 N. Revere St., NLV 89030	1993	420
370	Fong, Wing & Lilly	2200 James Bilbray Dr., LV 89108	1991	822

SCHOOL LOCATION INFORMATION

Fiscal Year 2009-10

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	Projected Fourth Week Enrollment
377	Forbuss, Robert L.	8601 S. Grand Canyon Dr., LV 89148	2007	923
340	French, Doris	3235 E. Hacienda, LV 89120	1976	498
229	Frias, Charles & Phyllis	5800 Broken Top Ave, LV 89141	2003	1,074
419	Fyfe, Ruth	4101 W. Bonanza, LV 89107	1963	487
925	Galloway, Fay	701 Tamarack Dr., Hend 89015	1978	733
257	Garehime, Edith	3850 Campbell Rd., LV 89129	1998	698
306	Gehring, Roger D.	1155 E. Richmar Ave., LV 89123	2002	805
422	Gibson, James	271 Leisure Circle, Hend 89014	1990	567
427	Gilbert, C. V. T.	2101 W. Cartier, NLV 89030	1965	440
348	Givens, Linda Rankin	655 Park Vista Dr., LV 89138	2004	1,002
237	Goldfarb, Daniel	1651 Orchard Valley Dr., LV 89122	1997	779
914	Goodsprings	385 W. San Pedro Ave, Goodsprings 89019	1916	5
330	Goolsby, Judy & John L.	11175 W. Desert Inn Rd., LV 89135	2004	719
408	Goynes, Theron & Naomi	3409 Deer Springs Way, North LV 89084	2005	1,262
224	Gragson, Oran K.	555 N. Honolulu, LV 89110	1978	844
429	Gray, R. Guild	2825 S. Torrey Pines, LV 89102	1979	587
412	Griffith, E. W.	324 Essex Dr., LV 89107	1962	495
247	Guy, Addeliar D., III	4029 La Madre Way, NLV 89031	1996	712
522	Hancock, Doris	1661 Lindell Rd., LV 89102	1964	500
527	Harmon, Harley	5351 S. Hillsboro, LV 89120	1972	649
528	Harris, George E.	3620 S. Sandhill, LV 89121	1973	726
350	Hayden, Don E.	150 W. Rome Blvd, NLV 89086	2006	821
542	Hayes, Keith C. & Karen W.	9620 W. Twain Ave., LV 89147	1999	709
318	Heard, Lomie G.	42 Baer Dr., NAFB, LV 89115	1948	743
282	Heckethorn, Howard E.	5150 Whispering Sands Dr., LV 89131	2001	825
270	Herr, Helen	6475 Eagle Creek Lane, LV 89115	1991	705
312	Herron, Fay	2421 N. Kenneth, NLV 89030	1963	983
213	Hewetson, Halle	701 N. 20th St., LV 89101	1959	958
406	Hickey, Liliam Lujan	2450 N. Hollywood Blvd., LV 89156	2005	761
463	Hill, Charlotte	7440 Bates St., LV 89123	1990	715
910	Hinman, Edna F.	450 Merlayne Dr., Hend 89015	1987	687
411	Hoggard, Mabel	950 N. Tonopah Dr., LV 89106	1952	428
338	Hollingsworth, Howard E.	1776 East Ogden Ave, LV 89101	2003	857
342	Hummel, John R.	9800 Placid St., LV 89123	2004	836
915	Indian Springs	400 Sky Road, Indian Springs 89018	1980	77
303	Iverson, Mervin	1575 S. Hollywood Blvd., LV 89142	2002	783
464	Jacobson, Walter	8400 Boseck Dr., LV 89128	1990	602
407	Jeffers, Jay W.	2320 N. Clifford St., LV 89115	2005	842
561	Jydstrup, Helen	5150 Dunesville St., LV 89128	1991	633
371	Kahre, Marc	7887 W. Gowen Rd., LV 89129	1991	600
372	Katz, Edythe & Lloyd	1800 Rock Springs Dr., LV 89128	1991	673
658	Keller, Charlotte & Jerry	5445 Cedar Ave., LV 89110	2009	740
521	Kelly, Matt	1900 N. "J" St., LV 89016	1960	335
543	Kesterson, Lorna J.	231 Bailey Island Dr., Hend 89014	1999	713
420	Kim, Frank	7600 Peace Way, LV 89117	1988	600
901	King, Martha P.	888 Adams, BC 89005	1991	455
212	King, Jr., Martin Luther	2260 Betty Lane, LV 89115	1988	503
516	Lake, Robert E.	2904 Meteoro St., LV 89109	1962	957
256	Lamping, Frank	2551 Summit Grove Dr., Hend 89012	1997	1,006
316	Lincoln	3010 Berg, NLV 89030	1955	698
223	Long, Walter V.	2000 S. Walnut, LV 89104	1977	835
430	Lowman, Mary & Zel	4225 N. Lamont, NLV 89115	1993	725
367	Lummis, William	9000 Hillpointe Rd., LV 89128	1993	609
227	Lundy, Earl B.	Mt. Charleston 89101	1965	10
365	Lunt, Robert	2701 Harris St., LV 89101	1990	798
226	Lynch, Ann	4850 Kell Lane, LV 89115	1990	885
428	Mack, Nate	3170 Laurel Ave., Hend 89014	1979	578
324	Mackey, Jo	2726 Englestad, NLV 89030	1964	503
314	Manch, J. E.	4351 Lamont St., LV 89115	1962(3)	825
208	Martinez, Reynaldo	350 E. Judson, NLV 89030	2000	632
366	May, Ernest	6350 W. Washburn Rd., LV 89130	1991	723
319	McCall, Quannah	800 Carey Ave., NLV 89030	1961	479
911	McCaw, Gordon	57 Lynn Lane, Hend 89015	1954(4)	652

SCHOOL LOCATION INFORMATION

Fiscal Year 2009-10

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	Projected Fourth Week Enrollment
927	McDoniel, Estes M.	1831 Fox Ridge Dr., Hend 89014	1987	621
363	McMillan, James B.	7000 Walt Lott Dr., LV 89128	1990	644
414	McWilliams, J. T.	1315 Hiawatha Rd., LV 89108	1961	725
225	Mendoza, John F.	2000 S. Sloan Lane, LV 89122	1990	861
304	Miller, Sandy Searles	4851 E. Lake Mead Blvd, LV 89115	2003	604
913	Mitchell, Andrew	900 Avenue B, BC 89005	1970	435
258	Moore, William K.	491 N. Lamb Blvd., LV 89110	2000	769
249	Morrow, Sue H.	1070 Featherwood Ave., Hend 89015	1997	800
217	Mountain View	5436 E. Kell Lane, LV 89115	1954	662
541	Neal, Joseph M.	6651 W. Azure Ave., LV 89130	1999	740
947	Newton, Ulis	571 Greenway Rd., Hend 89015	1992	755
207	Ober, D'Vorre & Hal	3035 Desert Marigold Ln., LV 89135	2000	729
441	O'Roarke, Thomas J.	8455 O'Hara Rd, LV 89143	2008	754
514	Paradise	900 Cottage Grove Ave., LV 89119	1952(5)	599
214	Park, John S.	931 Franklin Ave., LV 89104	1948	872
362	Parson, Claude & Stella	4100 Thom Blvd., LV 89130	1989	641
381	Perkins, Claude G.	3700 Shadow Tree St., NLV 89032	2007	732
916	Perkins, Ute	1255 Patriots Way, Moapa 89025	1990	149
341	Petersen, Dean	3650 Cambridge Street, LV 89109	2003	828
466	Piggott, Clarence	9601 Red Hills Dr., LV 89117	1993	604
424	Pittman, Vail	6333 Fargo Ave., LV 89107	1966	641
339	Priest, Richard C.	4150 Fuselier Drive, NLV 89032	2003	811
417	Red Rock	408 Upland Blvd, LV 89107	1955	719
360	Reed, Doris M.	2501 Winwood, LV 89108	1987	654
443	Reedom, Carolyn S.	10025 Rumrill St., LV 89178	2008	780
919	Reid, Harry	300 Michael Wendell Way, Searchlight 89046	1992	32
241	Rhodes, Betsy A.	7350 Teal Wood, LV 89131	1996	766
405	Ries, Aldeane Comito	9805 S. Lindell Rd., LV 89141	2005	1,183
234	Roberts, Aggie	227 Charter Oak, Hend 89014	1996	820
309	Rogers, Lucille S.	5535 South Riley St., LV 89148	2001	717
326	Ronnow, C. C.	1100 Lena St., LV 89101	1965	875
426	Ronzzone, Bertha	5701 Stacey Ave., LV 89108	1965	807
358	Roundy, C. Owen	2755 Mohawk St., LV 89146	2007	801
523	Rowe, Lewis E.	4338 S. Bruce, LV 89109	1964	635
221	Rundle, Richard	425 N. Christy Lane, LV 89110	1991	703
926	Sandy Valley	HCR 31, Box 111, Sandy Valley 89019	1982	111
347	Scherkenbach, William & Mary	9371 Iron Mountain Rd., LV 89143	2004	678
356	Schorr, Steven G.	11420 Placid St., LV 89123	2006	821
444	Scott, Jesse D.	5700 N. Bruce, NLV 89081	2008	772
922	Sewell, Chester T.	700 E. Lake Mead Dr., Hend 89015	1958	716
343	Simmons, Eva G.	2328 Silver Clouds Dr., NLV 89031	2004	857
379	Smalley, James E. & Alice Rae	304 E. Paradise Hills Dr., HD 89015	2007	904
259	Smith, Hal	5150 E. Desert Inn Rd., LV 89122	2000	724
415	Smith, Helen M.	7101 Pinedale Ave., LV 89128	1975	541
205	Snyder, William E.	4317 East Colorado Ave., LV 89104	2001	901
311	Squires, C. P.	1312 E. Tonopah, NLV 89030	1958	811
313	Stanford	5350 Harris Ave., LV 89110	1987	661
204	Staton, Ethel W.	1700 Sageberry Dr., LV 89144	2000	740
357	Steele, Judi D.	6995 W. Eldorado Lane, LV 89113	2006	733
219	Sunrise Acres	211 28th St., LV 89101	1952(6)	866
344	Tanaka, Wayne N.	9135 W. Maule Ave., LV 89148	2004	832
203	Tarr, Sheila R.	9400 Gilmore Ave., LV 89129	2000	601
345	Tartan, John	3030 E. Tropical Pkway, North LV 89031	2005	909
328	Tate, Myrtle	2450 N. Lincoln, LV 89115	1971	658
918	Taylor, Glen C.	2655 Siena Heights Dr, Hend 89052	2003	852
393	Taylor, Robert L.	400 McNeil Dr., Hend 89015	1954(7)	580
403	Thiriot, Joseph E.	5700 W. Harmon Ave., LV 89103	2005	658
517	Thomas, Ruby S.	1560 E. Cherokee, LV 89109	1963	813
349	Thompson, Sandra Lee	7351 N. Campbell Rd., LV 89149	2006	686
903	Thorpe, Jim	1650 Patrick Lane, Hend 89014	1992	762
329	Tobler, R. E.	6510 W. Buckskin, LV 89108	1982	657
519	Tomiyasu, Bill Y.	5445 S. Annie Oakley, LV 89120	1974	610

SCHOOL LOCATION INFORMATION

Fiscal Year 2009-10

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	Projected Fourth Week Enrollment
921	Treem, Harriet	1698 Patrick Lane, Hend 89014	1990	688
421	Twin Lakes	3300 Riverside Dr., LV 89108	1954	621
281	Twitchell, Neil C.	2060 Desert Shadow Trail, Hend 89012	2001	914
512	Ullom, J. M.	4869 E. Sun Valley Dr., LV 89121	1962	707
238	Vanderburg, John	2040 Desert Shadow Trail, Hend 89012	1997	821
518	Vegas Verdes	4000 El Parque Ave., LV 89102	1959	603
923	Virgin Valley	200 Woodbury Lane, Mesquite 89027	1980(8)	758
285	Walker, J. Marlan	850 Scholar Street, Hend. 89015	2002	892
526	Ward, Gene	1555 E. Hacienda, LV 89119	1971	737
355	Ward, Kitty McDonough	5555 Horse Dr., LV 89131	2006	1,096
418	Warren, Rose	6451 Brandywine Way, LV 89107	1961	665
423	Wasden, Howard	2831 Palomino Lane, LV 89107	1955	658
283	Watson, Fredric W.	5845 North Commerce St., NLV 89031	2001	830
228	Wengert, Cyril	2001 Winterwood Blvd., LV 89122	1971	617
384	West Elementary Academy	2050 Sapphire Stone, LV 89106	1996	484
924	Whitney	5005 Keenan, LV 89122	1991	598
373	Wiener, Jr., Louis	450 E. Eldorado Ln., LV 89123	1993	654
233	Wilhelm, Elizabeth	609 W. Alexander Rd., NLV 89030	1996	615
321	Williams, Tom	3000 E. Tonopah, NLV 89030	1957(9)	958
513	Williams, Wendell P.	1030 "J" St., LV 89106	1953(10)	309
236	Wolfe, Eva	4027 W. Washburn Rd., NLV 89031	1996	637
202	Wolff, Elise L.	1001 Seven Hills Dr., Hend 89052	2000	1,000
364	Woolley, Gwendolyn	3955 Timberlake Dr., LV 89115	1990	766
354	Wright, William V.	8425 Bob Fisk Ave., LV 89124	2006	983
462	Wynn, Elaine	5655 Edna Ave., LV 89102	1990	770
TOTAL PROJECTED ENROLLMENT ELEMENTARY SCHOOLS				148,155

(1) Replaced with a new building in 2002.

(2) Replaced with a new building in 2007.

(3) Replaced with a new building in 2009.

(4) Replaced with a new building in 2008.

(5) Replaced with a new site on the UNLV campus in 1998.

(6) Replaced with a new building in 2001.

(7) Replaced with a new building in 2008.

(8) Replaced with a new building in 2003.

(9) Replaced with a new building in 2008.

(10) Replaced with a new building in 2002.

Cost Center Group	Middle Schools	Address	Year Opened	Projected Fourth Week Enrollment
547	Bailey, Dr. William H.	2500 N. Hollywood Blvd., LV 89156	2005	1,370
374	Becker, Ernest	9151 Pinewood Hills Dr., LV 89128	1993	1,380
332	Bridger, Jim	2505 N. Bruce, NLV 89030	1959	1,388
433	Brinley, J. Harold	2480 Maverick, LV 89108	1966	1,011
934	Brown, Mahlon B.	307 N. Cannes St., Hend 89015	1982	978
931	Burkholder, Lyal	355 W. Van Wagenen, Hend 89015	1952(11)	902
337	Cadwallader, Ralph	7775 Elkhorn Road, LV 89131	2003	1,598
399	Canarelli, Lawrence & Heidi	7808 S. Torrey Pines Dr, LV 89139	2003	1,553
537	Cannon, Helen C.	5850 Euclid Ave., LV 89120	1976	1,003
533	Cashman, James	4622 W. Desert Inn Rd., LV 89102	1965	1,324
540	Cortney, Francis H.	5301 E. Hacienda, LV 89122	1997	1,332
275	Cram, Brian & Teri	1900 W. Deer Springs Way, NLV 89033	2001	1,569
376	Escobedo, Edmundo "Eddie"	9501 Echelon Point Dr., LV 89149	2007	1,147
378	Faiss, Wilbur & Theresa	9525 W. Maule Ave., LV 89004	2007	1,243
308	Fertitta, Victoria	9905 W. Mesa Vista Ave., LV 89148	2002	1,399
400	Findlay, Clifford O.	333 W. Tropical Pkwy., NLV 89031	2004	1,635
231	Fremont, John C.	1100 E. St. Louis, LV 89104	1955	977
933	Garrett, Elton & Madeline	1200 Ave. G, BC 89005	1978	519
431	Garside, Frank F.	300 S. Torrey Pines, LV 89107	1962	1,277
432	Gibson, Robert O.	3900 W. Washington, LV 89107	1962	1,020
937	Greenspun, Barbara & Hank	140 N. Valley Verde, Hend 89014	1991	1,353
434	Guinn, Kenny C.	4150 S. Torrey Pines, LV 89103	1978	975
307	Harney, Kathleen & Tim	1625 S. Los Feliz Street, LV 89142	2002	1,680
611	Hughes, Charles Arthur	750 Hafan Lane, Mesquite 89027	2003	600
531	Hyde Park	900 Hinson St., LV 89107	1956	1,700
780	Indian Springs	400 Sky Road, Indian Springs 89018	1980	64

SCHOOL LOCATION INFORMATION

Fiscal Year 2009-10

Cost Center Group	Middle Schools - Continued	Address	Year Opened	Projected Fourth Week Enrollment
435	Johnson, Walter	7701 Ducharme Ave., LV 89128	1991	1,241
469	Johnston, Carroll M.	5855 Lawrence St., NLV 89081	2006	1,426
243	Keller, Duane D.	301 Fogg Street, LV 89110	1996	1,425
532	Knudson, K. O.	2400 Atlantic St., LV 89104	1961	1,258
544	Lawrence, Clifford J.	4410 S. Juliano St., LV 89117	1998	1,444
274	Leavitt, Justice Myron E.	4701 Quadrel St., LV 89129	2001	1,551
244	Lied	5350 W. Tropical Pkwy., LV 89130	1996	1,450
939	Lyon, W. Mack	179 S. Anderson, Overton 89040	1950	463
546	Mack, Jerome D.	4250 Karen Ave., LV 89121	2005	1,411
401	Mannion, Jack & Terry	155 E. Paradise Hills Dr., Hend 89015	2004	1,650
232	Martin, Roy W.	2800 E. Stewart, LV 89101	1958(12)	1,396
269	Miller, Bob	2400 Cozy Hills Circle, Hend 89052	2000	1,685
530	Molasky, Irwin & Susan	7801 W. Gilmore Ave., LV 89129	1997	1,457
276	Monaco, Mario & JoAnne	1870 N. Lamont St., LV 89115	2001	1,415
335	O'Callaghan, Mike	1450 Radwick Dr., LV 89110	1991	1,508
534	Orr, William E.	1562 Katie Dr., LV 89121	1965	992
334	Robison, Dell H.	825 Marion Dr., LV 89110	1973	1,070
273	Rogich, Sig	235 N. Pavilion Ctr. Dr., LV 89144	2000	1,718
402	Saville, Anthony	8101 N. Torrey Pines Dr., LV 89131	2004	1,558
538	Sawyer, Grant	5450 Redwood St., LV 89118	1993	1,319
277	Schofield, Jack Lund	8625 Spencer St., LV 89123	2001	1,432
545	Sedway, Marvin M.	3465 Englestad St., NLV 89032	2001	1,495
536	Silvestri, Charles A.	1055 Silverado Ranch Blvd., LV 89123	1997	1,549
331	Smith, J. D.	1301 E. Tonopah, NLV 89030	1952	1,061
336	Swainston, Theron L.	3500 W. Gilmore Ave., NLV 89030	1992	1,390
470	Tarkanian, Lois & Jerry	5800 W. Pyle Ave., LV 89141	2006	1,166
333	Von Tobel, Ed	2436 N. Pecos, LV 89115	1965	1,161
300	Webb, Del E.	2200 Reunion Dr., Henderson 89052	2005	1,691
938	White, Thurman	1661 Galleria Dr., Hend 89014	1992	1,196
535	Woodbury, C. W.	3875 E. Harmon Ave., LV 89121	1972	937
TOTAL PROJECTED ENROLLMENT MIDDLE SCHOOLS				71,512

(11) Replaced with a new building in 2007.

(12) Replaced with a new building in 2008.

Cost Center Group	Senior High Schools	Address	Year Opened	Projected Fourth Week Enrollment
436	Advanced Technologies Academy	2501 Vegas Dr., LV 89106	1994	1,012
579	Arbor View	7500 Whispering Sands Dr., NLV 89131	2005	2,779
951	Basic	400 Palo Verde, Hend 89015	1971	2,563
452	Bonanza	6665 W. Del Rey Ave., LV 89102	1974	2,421
941	Boulder City	1101 Fifth Ave., BC 89005	1948	664
578	Canyon Springs	350 E. Alexander Road, NLV 89032	2004	2,709
563	Centennial	10200 Centennial Pkwy., LV 89129	1999	3,003
554	Chaparral	3850 Annie Oakley, LV 89121	1971	2,624
454	Cheyenne	3200 W. Alexander Rd., NLV 89030	1991	2,381
453	Cimarron-Memorial	2301 N. Tenaya Way, LV 89128	1991	2,913
551	Clark, Ed W.	4291 W. Pennwood, LV 89102	1964	2,684
569	Community College--East	3200 E. Cheyenne Ave., NLV 89030	-	126
571	Community College--South	700 College Dr., Hend 89015	-	111
570	Community College--West	6375 W. Charleston Blvd., LV 89102	-	200
573	Coronado	1001 Coronado Center Dr., Hend 89052	2001	3,039
577	Del Sol	3100 E. Patrick Lane, LV 89120	2004	2,351
445	Desert Oasis	6600 W. Erie Ave, LV 89141	2008	1,993
562	Desert Pines	3800 Harris Ave., LV 89110	1999	2,735
550	Desert Rose	444 W. Brooks Ave., NLV 89030	1981	443
555	Durango	7100 W. Dewey Dr., LV 89113	1993	2,723
409	East Career & Technical Academy	6705 Vegas Valley, LV 89142	2008	1,364
352	Eldorado	1139 N. Linn Lane, LV 89110	1972	2,192
572	Foothill	800 College Dr., Hend 89015	1998	2,564
945	Green Valley	460 Arroyo Grande, Hend 89014	1991	2,841

SCHOOL LOCATION INFORMATION

Fiscal Year 2009-10

Cost Center Group	Senior High Schools - Continued	Address	Year Opened	Projected Fourth Week Enrollment
932	Indian Springs	400 Sky Road, Indian Springs 89018	1952	81
251	Las Vegas	6500 E. Sahara, LV 89122	1993	2,915
353	Las Vegas Academy	315 S. 7th St., LV 89101	1930	1,600
946	Laughlin	1900 Cougar Dr., Laughlin 89029	1991	429
556	Legacy	150 W. Deer Springs, NLV 89084	2006	2,645
565	Liberty	11050 Bermuda Road, LV 89123	2003	2,160
942	Moapa Valley	2400 St. Joseph St., Logandale 89021	1993	584
245	Mojave	5302 Goldfield St., NLV 89031	1996	2,233
548	Northwest Career & Technical Academy	8200 W. Tropical Parkway, LV 89149	2007	1,714
246	Palo Verde	333 Pavilion Court Dr., LV 89144	1996	3,140
351	Rancho	1900 E. Owens, NLV 89030	1954(13)	2,955
935	Sandy Valley	HCR 31 Box 111, Sandy Valley 89019	1982	157
576	Shadow Ridge	5050 Brent Lane, LV 89143	2003	2,334
564	Sierra Vista	8100 W. Robindale Rd., LV 89123	2001	2,420
940	Silverado	1650 Silver Hawk, LV 89123	1994	2,575
870	Southeast Career & Technical Academy	5710 Mountain Vista, LV 89120	1965	1,898
448	Southwest Career & Technical Academy	7050 W. Shelbourne Ave., LV 89113	2009	700
502	Spring Valley	3750 S. Buffalo Dr., LV 89147	2004	2,510
446	Sunrise Mountain	2575 N. Los Feliz St., LV 89142	2009	1,840
552	Valley	2839 S. Burnham, LV 89109	1964	2,896
449	Veterans Tribute Career & Technical Academy	2531 Vegas Dr., LV 89106	2009	348
944	Virgin Valley	820 Valley View Dr., Mesquite 89027	1991	761
242	West Secondary Academy	2050 Sapphire Stone, LV 89106	1996	1,276
451	Western	4601 W. Bonanza Rd., LV 89107	1960	2,445
TOTAL PROJECTED ENROLLMENT SENIOR HIGH SCHOOLS				91,051

(13) Replaced with a new building in 2006.

Cost Center Group	Special Schools	Address	Year Opened	Projected Fourth Week Enrollment
790	Desert Willow Elementary	6171 Charleston Blvd., Bldg #17, LV 89158	-	2
791	Desert Willow Secondary	6171 Charleston Blvd., Bldg #17, LV 89158	-	44
216	Early Childhood	2701 E. St Louis Ave., LV 89104	-	204
847	Miley Achievement Elementary	245 N. Pecos Rd., LV 89101	1976(14)	39
848	Miley Achievement Secondary	245 N. Pecos Rd., LV 89101	1976(14)	75
511	Miller, John F.	1905 Atlantic St., LV 89104	1959	121
811	Stewart, Helen J.	2375 E. Viking, LV 89109	1972	115
841	Summit	6171 Charleston Blvd., Bldg #17, LV 89158	-	14
812/826	Variety	2601 Sunrise Ave., LV 89101	1952	147
TOTAL PROJECTED ENROLLMENT SPECIAL SCHOOLS				761

(14) Replaced with a new site and building in 2006.

Cost Center Group	Alternative Schools	Address	Year Opened	Projected Fourth Week Enrollment
879	Academy for Individualized Study	4601 W. Bonanza, LV 89107	-	477
220	Biltmore Continuation HS	801 Veteran's Memorial Dr., LV 89101	1942	177
877	Burk Horizon/Southwest Sunset HS	4560 W. Harmon, LV 89103	2003	240
836	Child Haven	601 N Pecos, LV 89101	-	8
837	Clark County Detention Center	601 N Pecos, LV 89101	-	56
440	Cowan Behavioral Jr/Sr HS	5300 E. Russell Rd., LV 89122	1999	45
888	Cowan Sunset Southeast HS	5300 E. Russell Rd., LV 89122	1965	105
863	Desert Rose Adult HS	444 W. Brooks Ave., NLV 89030	1981	-
878	Global Community HS @Morris Hall	3801 E. Washington Ave., LV 89110	1993	164
615	High Desert State Prison Adult HS	22010 Cold Creek Rd., Indian Springs, NV	-	-
839	High Desert State Prison Medium Youth Offender	22010 Cold Creek Rd., Indian Springs, NV	-	-
842	Homebound Elementary	2701 E. St Louis Ave., LV 89104	-	-
843	Homebound Secondary	2701 E. St Louis Ave., LV 89104	-	-

SCHOOL LOCATION INFORMATION

Fiscal Year 2009-10

Cost Center Group	Alternative Schools - Continued	Address	Year Opened	Projected Fourth Week Enrollment
838	Indian Springs Boot/Conservation Camp HS	PO Box 208, Indian Springs, NV 89070	-	-
832	Jean Conservation Camp HS	4370 Smiley Rd., NLV 89115	-	-
773	Jeffrey Behavior Jr/Sr HS	602 W. Brooks Ave., NLV 89030	1999	63
844	Juvenile Court	601 N. Pecos, LV 89101	-	128
832	Florence McClure Women's Correctional Center	4370 Smiley Rd., NLV 89115	-	-
437	Morris Behavior Jr/Sr HS	3801 E. Washington Ave., LV 89110	1993	47
815	Morris Sunset East HS	3801 E. Washington Ave., LV 89110	1993	125
439	Peterson Behavior Jr/Sr HS	10250 W. Centennial Pkwy., LV 89149	2000	60
838	Southern Desert Correctional Center Adult HS	PO Box 208, Indian Springs, NV 89070	-	-
792	South Continuation Jr/Sr HS	5970 Mountain Vista, LV 89120	-	119
720	Southwest Behavior Jr/Sr HS	6480 Fairbanks Rd., LV 89103	-	39
846	Spring Mountain Jr/Sr HS	SR 89038 Box 252, LV 89115	-	97
744	Summit View Jr/Sr HS	5730 Range Rd., LV 89115	2004	66
603	Virtual HS	3050 E. Flamingo, LV 89132	2009	147
880	Washington Continuation Jr HS	1901 N. White St., NLV 89030	1932	46
TOTAL PROJECTED ENROLLMENT ALTERNATIVE SCHOOLS/PROGRAMS				2,209
TOTAL PROJECTED DISTRICT ENROLLMENT				313,688

2009-10 SCHOOL CALENDARS

HOLIDAYS AND STAFF DEVELOPMENT DAYS

September 7, 2009 (Monday)	Labor Day - No School
October 5, 2009 (Friday)	Staff Development Day - No School
October 30, 2009 (Friday)	Nevada Day Observed - No School
November 2, 2009 (Monday)	Staff Development Day - No School
November 11, 2009 (Wednesday)	Veterans Day - No School
November 26 (Thursday) and November 27 (Friday), 2009	Thanksgiving Break - No School
December 18, 2009 (Friday) end of day	Winter Break (Dec. 21 - Jan. 1)
January 15, 2010 (Friday)	Staff Development Day - No School
January 18, 2010 (Monday)	Martin Luther King, Jr.'s Birthday Observed - No School
February 15, 2010 (Monday)	Presidents' Day Observed - No School
February 19, 2010 (Monday)	Staff Development Day - No School
March 26, 2010 (Friday) end of day	Spring Break (March 29 - April 2)
May 31, 2010 (Monday)	Memorial Day - No School
July 5, 2010 (Monday)	Independence Day - No School

Total Number of Legal Holidays 10

Total Number of Local Recess Days..... 18

(Local Recess Days other than legal holidays are Spring Break (5), Thanksgiving Friday (1),
Winter Break (8), and Staff Development Days (4))

Quarterly Schedule	End of 1st Period		End of 2nd Period		End of 3rd Period		End of 4th Period		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	10/26/2009	45	1/15/2010	45	3/23/2010	45	6/02/2010	45	180
Modified 9 Month	10/26/2009	45	1/22/2010	44	3/26/2010	44	6/16/2010	47	180

Trimester Schedule	End of 1st Period		End of 2nd Period		End of 3rd Period		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	11/20/2009	62	3/12/2010	61	6/16/2010	57	180
Track 1	12/11/2009	61	5/07/2010	59	8/03/2010	60	180
Track 2	12/11/2009	60	4/16/2010	59	8/04/2010	61	180
Track 3	12/11/2009	57	4/09/2010	60	8/05/2010	63	180
Track 4	12/11/2009	59	4/16/2010	58	8/05/2010	63	180
Track 5	11/13/2009	57	4/09/2010	61	7/08/2010	62	180

REPORT CARD PERIOD

LENGTH OF STUDENT DAY¹

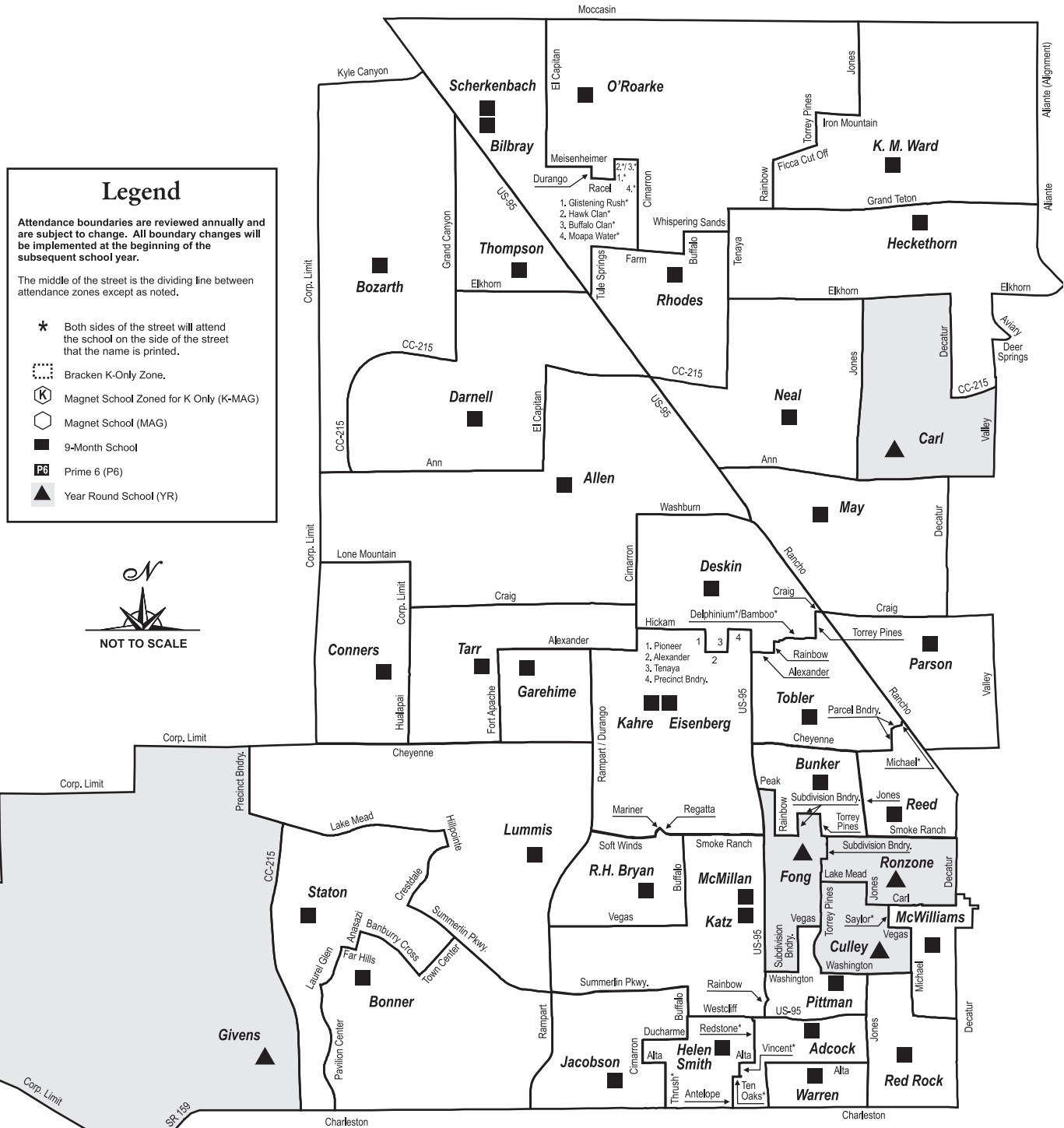
Kindergarten	150 Minutes
Full Day Kindergarten	300 Minutes
Grades 1 - 12	341 Minutes

¹Length of student day refers to actual instructional activity, exclusive of lunch period and recess time, but including passing time.

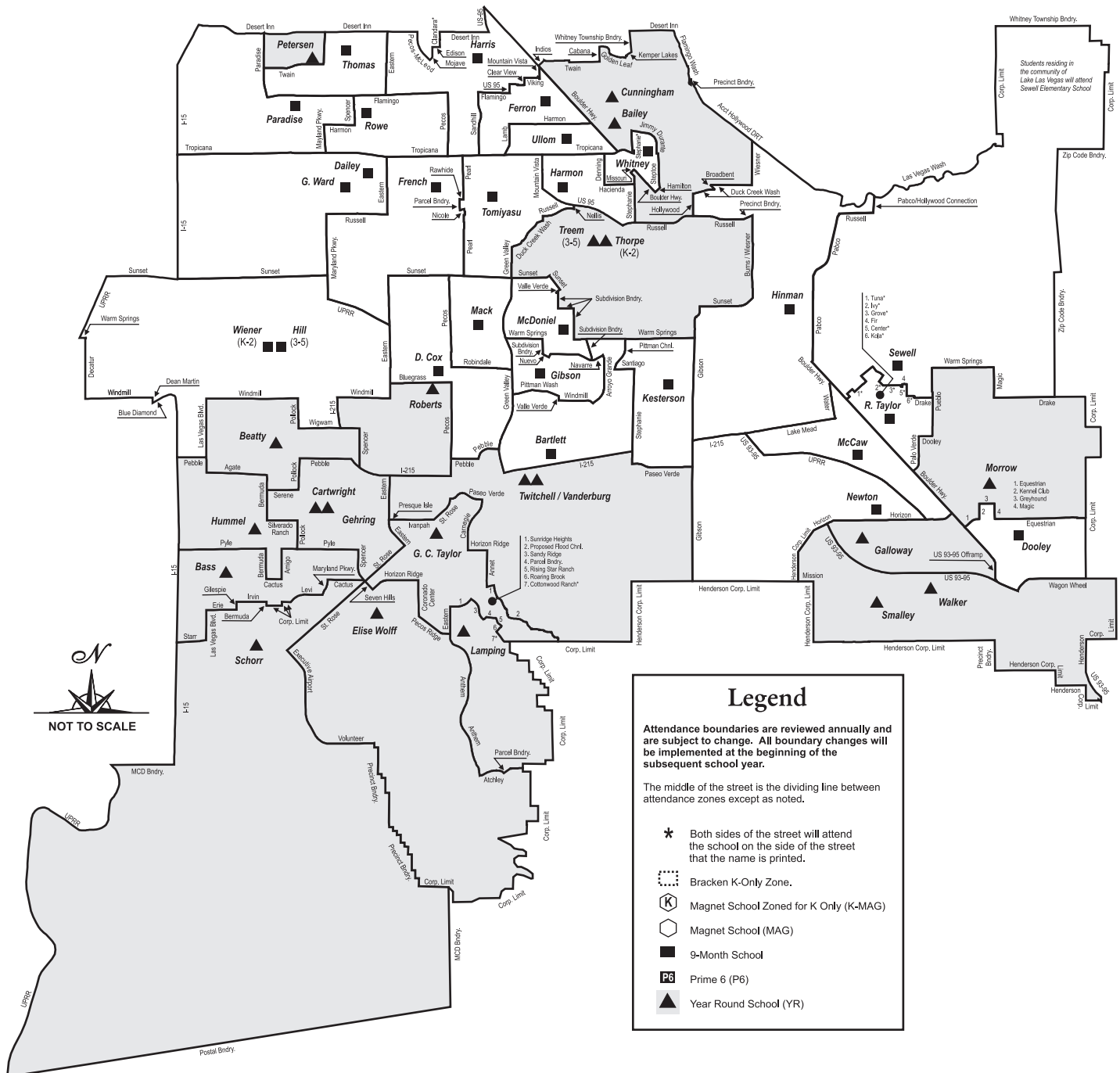
Clark County School District 2009-2010 Elementary School Northwestern Attendance Boundaries (Grades K-5)

Outlying Schools

Indian Springs Elementary School (K-5)....Indian Springs
Lundy Elementary School (K-6).....Mt. Charleston

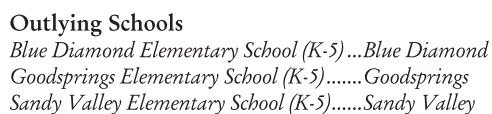


Clark County School District 2009-2010 Elementary School Southeastern Attendance Boundaries (Grades K-5)

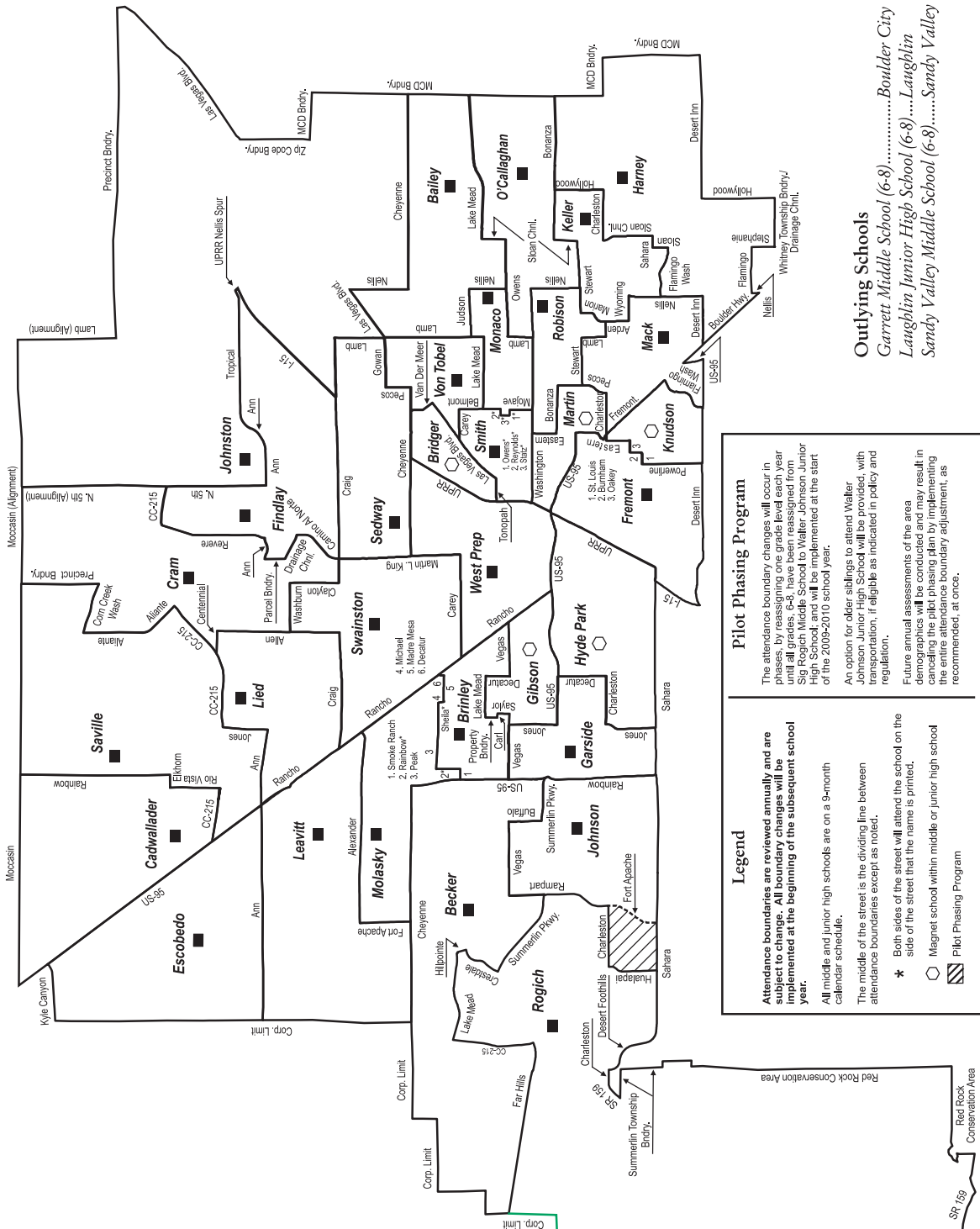


Outlying Schools

Bennett Elementary School (K-5).....Laughlin
Martha P. King Elementary School (3-5)....Boulder City
Mitchell Elementary School (K-2).....Boulder City
Reid Elementary School (K-5).....Searchlight



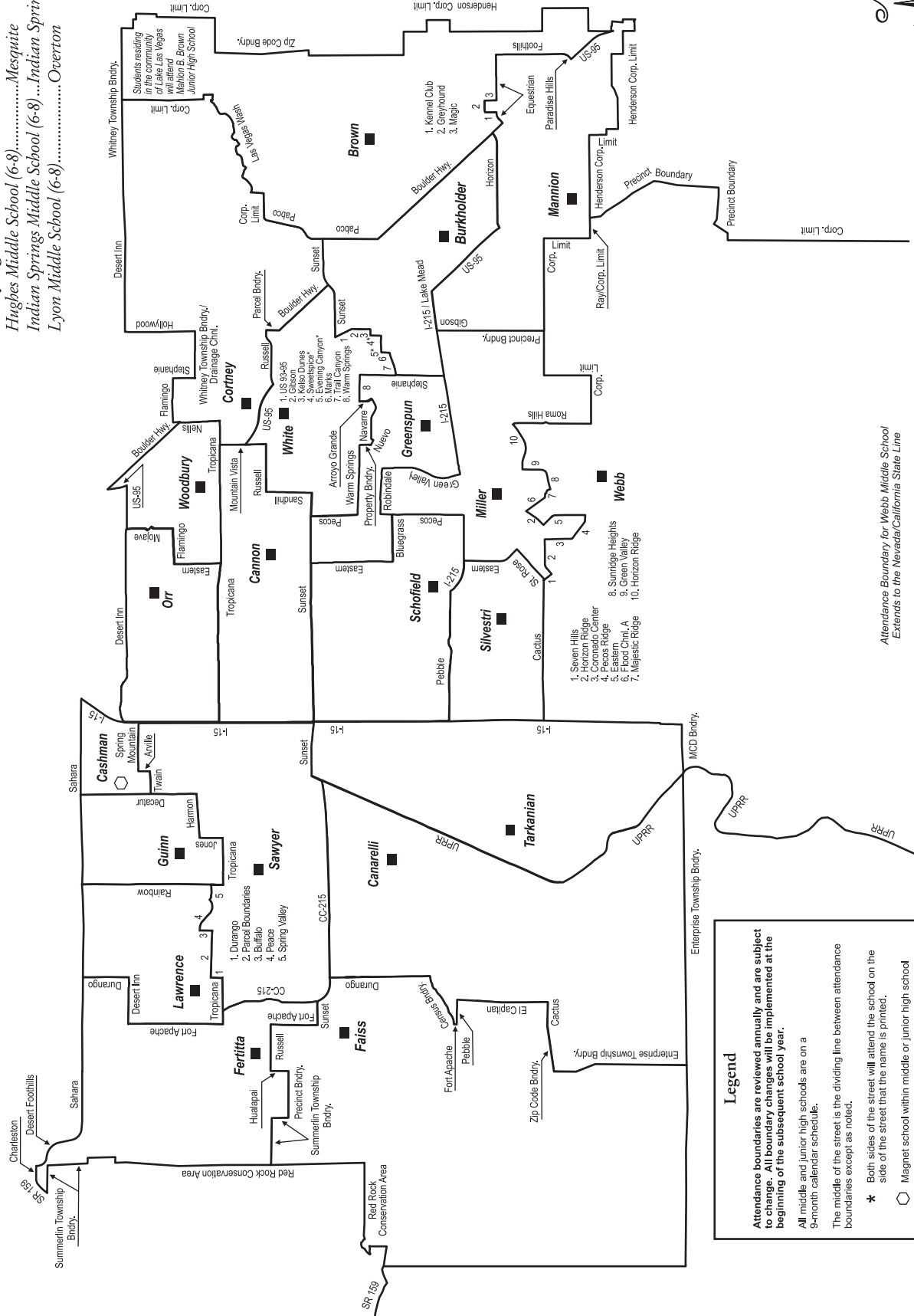
Clark County School District 2009-2010 Middle/Junior High School — Northern Attendance Boundaries (Grades 6-8)



Clark County School District 2009-2010 Middle/Junior High School — Southern Attendance Boundaries (Grades 6-8)

Outlying Schools

Hughes Middle School (6-8).....Mesquite
Indian Springs Middle School (6-8).....Indian Springs
Lyon Middle School (6-8).....Overton



Attendance Boundary for Webb Middle School
 Extends to the Nevada/California State Line

Legend

Attendance boundaries are reviewed annually and are subject to change. All boundary changes will be implemented at the beginning of the subsequent school year.

All middle and junior high schools are on a 9-month calendar schedule.

The middle of the street is the dividing line between attendance boundaries except as noted.

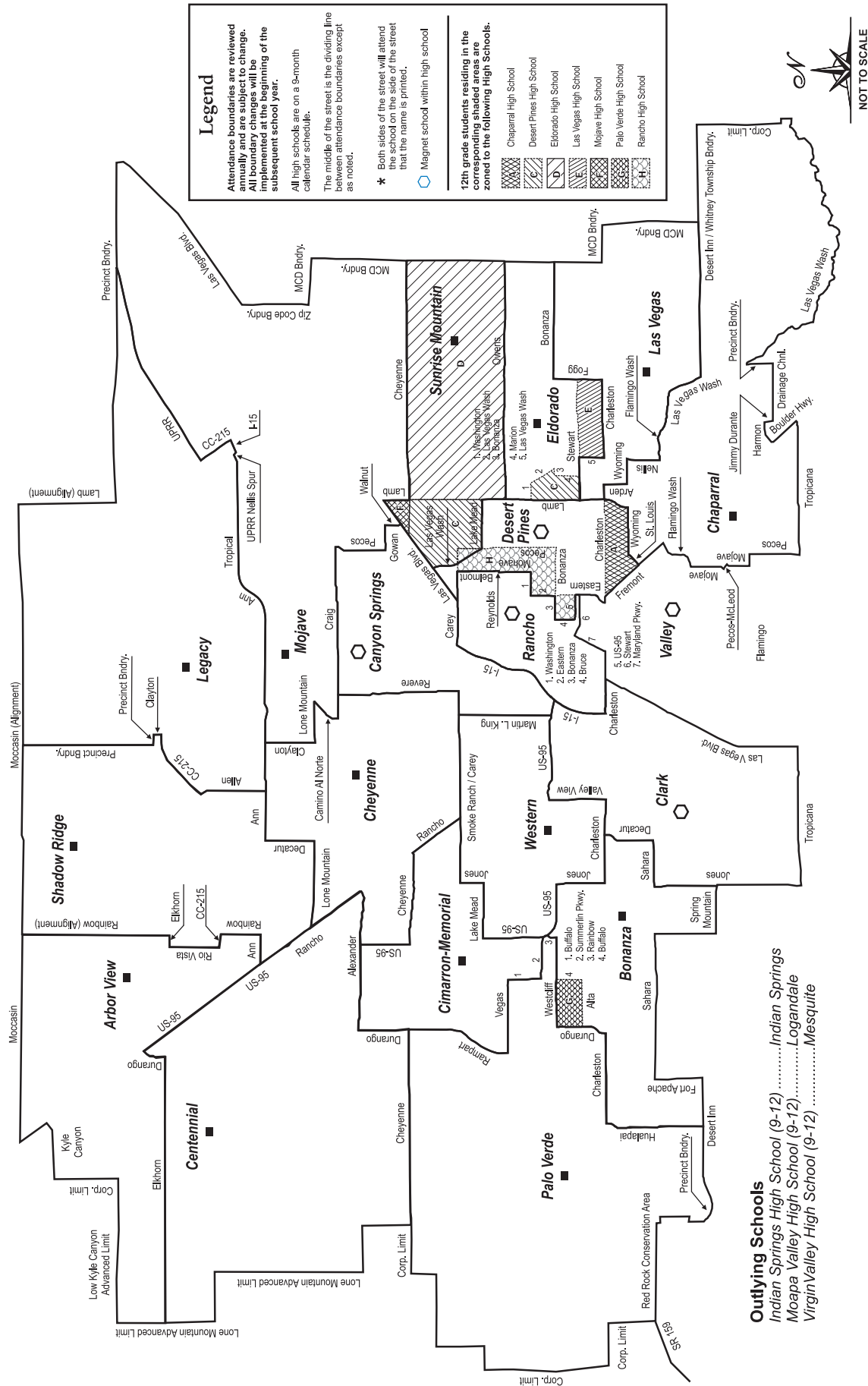
* Both sides of the street will attend the school on the side of the street that the name is printed.

○ Magnet school within middle or junior high school

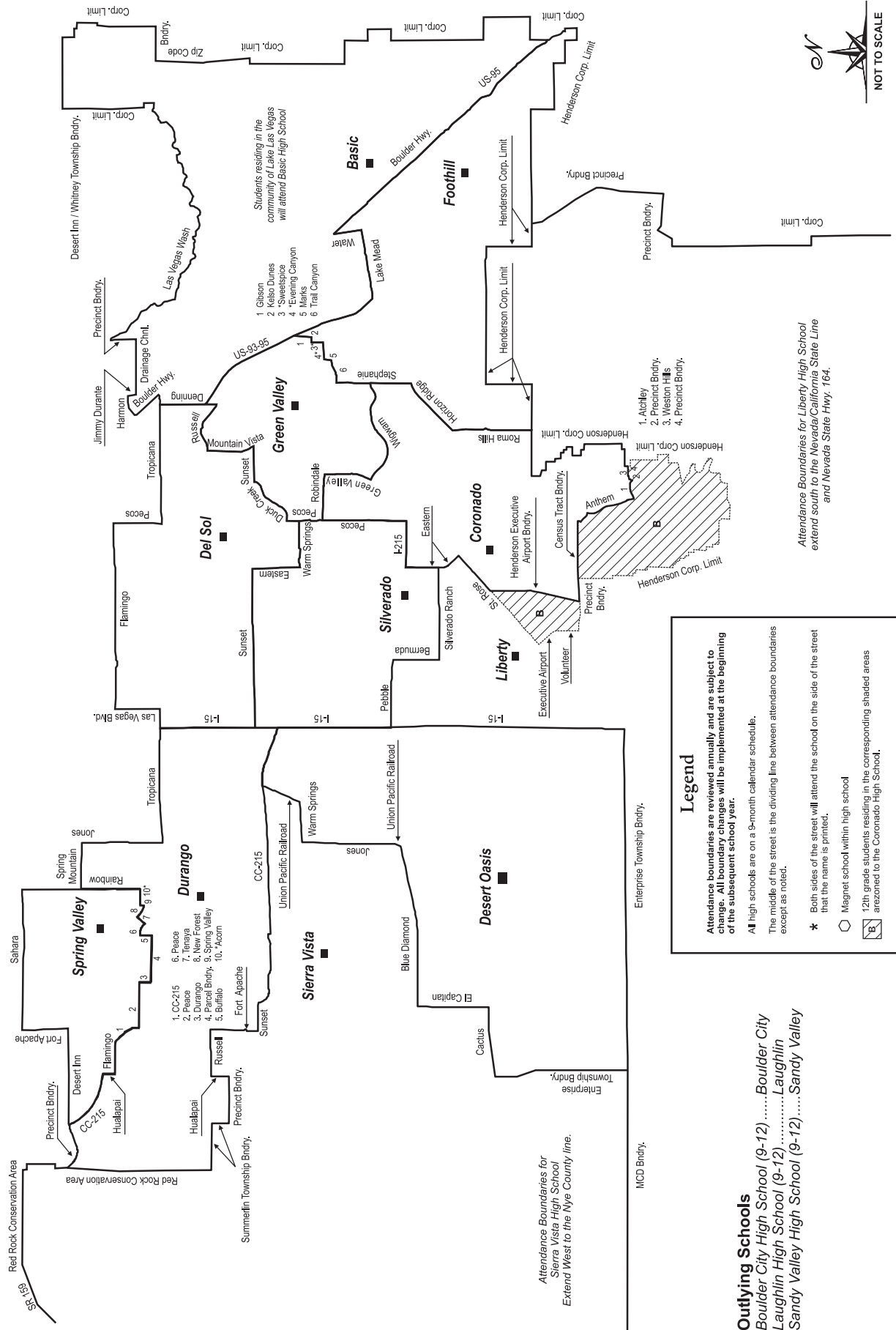
▨ Pilot Phasing Program



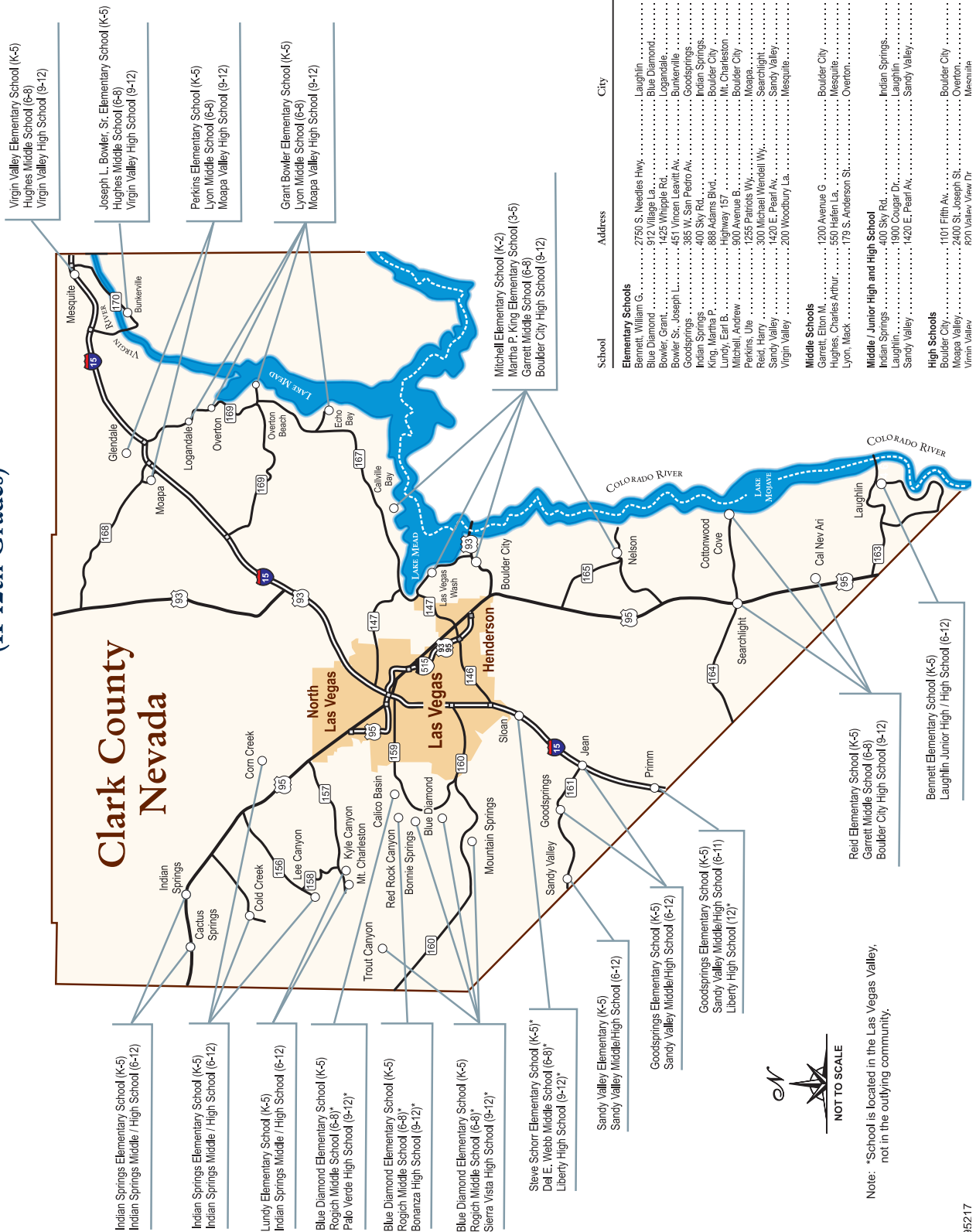
Clark County School District 2009-2010 High School — Northern Attendance Boundaries (Grades 9-12)



Clark County School District 2009-2010 High School — Southern Attendance Boundaries (Grades 9-12)



Clark County School District 2009-2010 Assigned Schools for Outlying Communities (K-12th Grades)



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APPENDIX

GRANTS DEVELOPMENT AND ADMINISTRATION:

5% Salary Bonus for Nationally Certified and Licensed Speech Pathologists

The purpose of this funding is to provide a 5% salary increase for Licensed Speech Pathologists employed during the 2008-09 school year if they hold national certification.

5% Salary Bonus for Nationally Certified School Counselors and School Psychologist

The purpose of this funding is to provide School Counselors and School Psychologists employed during the 2008-09 school year a 5% salary increase if they hold national certification as identified by the Commission on Professional Standards.

5% Salary Increase for Nationally Certified School Library Media Specialists

The purpose of this funding is to provide School Library Media Specialists employed during the 2008-09 school year a 5% salary increase if they hold national certification and licensure as identified by Senate Bill 166, Section 2.

Adult High School Leadership

The funds from this grant will provide enhanced career and technical training opportunities through the following: completing a high school diploma program; developing employability skills; exposure to the local job market; learning about trade unions and their role in acquiring training and employment; and developing life-long skills to acquire and maintain economic self-sufficiency.

The grant funds will provide enhanced learning opportunities, intensive instruction in life skills, and provide student supplies for students otherwise unable to participate in the career & technical classes due to financial hardship. The career & technical classes include a dual credit option with the local community college. The school has a seven year track record of serving out of school youth. With funding from the Adult High School Leadership Grant, the school will be able to expand those services to include vital experiences in the "High Growths Jobs" area as identified in the President's High Growth Job Training Initiative. Desert Rose Adult High School will also work with the Education Services Division to ensure that at-risk populations in credit retrieval programs, behavior schools, prisons, juvenile and court schools, and community English language learners are referred to the program.

APEDP - Bunker Elementary

Through participation in the Alternative Program of Education Disruptive Pupil (APEDP) Pilot, Bunker Elementary School seeks to establish the Bunker Elementary School Teaching and Targeted Learning Center (BEST-TLC). This pilot will have two major goals: reducing the severely disruptive behavior and raising the academic achievement of identified students in grades 3-5. The program will be coordinated and implemented by a full time counselor with the assistance of the Bunker Literacy specialist, math strategist, administration and teaching staff. BEST-TLC will include three components: behavior modification, counseling lessons, and differentiated instruction in a small group setting outside of the regular classroom. Active parent/guardian involvement through education and communication will be an integral factor for student success.

APEDP - Miley Achievement Center

Alternative Program of Education Disruptive Pupil (APEDP) funding for the 2007-08 and 2008-09 school years will establish the Commitment to Change Program at Miley Achievement Center. This pilot will allow students to receive additional assessment, instruction and support, during and outside of the traditional school day. The program intends two significant outcomes. First, the pilot will decrease the number of teacher initiated discipline referrals resulting in student removal from class. Second, participation in the pilot will increase the prevalence of appropriate behavior on the school campus, thereby establishing a learning environment that is consistently conducive to academic achievement.

APEDP - Southwest Behavior

This program targets students who display recurring disciplinary problems. This program will allow for a disciplinary plan to include detention, in-house suspension, and community service. The program will provide suspended students with an in-house or after-school program whereby academic and character skills would be emphasized. There will also be a counseling aspect, which mandates parent participation and focuses on behavior modification.

Carl D. Perkins IV

The Carl D. Perkins Career and Technical Education Act of 2006 funds career and technical education programs that are of sufficient size, scope, and quality to be effective. The district uses these funds to improve the Agriculture, Food and Natural Resources, Architecture and Construction, Arts, Audio-visual, Technology and Communications, Business, Management and Administration, Finance, Health Science, Hospitality and Tourism, Human Services, Information Technology, Law, Public Safety and Security, Transportation, Distribution and Logistics programs in each high school. Funds are used to support curriculum enhancement, professional development, work-based learning, and program improvement.

Clean School Bus USA

This project will focus on reducing idling and idle emissions through training for bus drivers newly employed with the district. The district will retrofit 97 school bus diesel engines to reduce particulate matter, carbon monoxide, and hydrocarbons. To accomplish this, the district will utilize a combination of diesel oxidation catalysts and crankcase filters. Retrofit equipment that is included on the Environmental Protection Agency's (EPA) Verified Retrofit Technology list or verified by EPA to provide a combined minimum emissions reduction of 30% are being used in this project.

Desert Rose Works Las Vegas (SNWIB)

Youth ages 17-24, who are attending or will be recruited to attend Desert Rose High School, will be served through an all-inclusive environment for success to include job readiness, paid employment, life skills, leadership and community service opportunities, academic and career classes, supportive teachers and counselors, role models from the community, uniforms and tools, lunch, bus passes, and connections to other needed services. The services and activities will include assessment of student needs and barriers, academic classes for credit retrieval and proficiency test preparation, life strategies teamwork, workplace and etiquette, goal setting, dress for success, communication, and ethics), community service and involvement, hands-on job training with pay, and bridges between the summer work program and jobs in the real world.

Early Childhood Education Comprehensive Plan

The goal of the Early Childhood Education Comprehensive Plan (ECECP) program is to provide quality, developmentally appropriate educational opportunities for pre-kindergarten aged children who are educationally at risk or who have been identified as special needs students. Program classes are operated at various elementary school locations throughout the district. Additional sites are operated through partnerships with three community-based pre-schools. All program sites offer extensive parent education programs. ECECP teachers have also benefited from the program by participating in workshops and trainings specifically focused on pre-kindergarten classrooms, at risk children, and children with special needs. A longitudinal study tracks students who have participated in this program in order to document on-going literacy development into the students' kindergarten year.

Early Reading First

The goal of Early Reading First is to improve the school readiness of young children, especially those from low-income families, by providing support for existing early childhood education programs serving preschool-age children so they may become preschool centers of educational excellence. The district's Preschool Achievement Centers of Excellence (PACE) promotes language and literacy at four school sites that currently hold Title I funded preschool programs for three- and four-year old children: Kermit Booker, Kit Carson, Matt Kelly, and Wendell Williams elementary schools.

Education Executive Leadership - Earmark

The Education Executive Leadership Program will provide the school empowerment teams with professional development activities designed to strengthen their skills around the five autonomies afforded to empowerment schools: governance, budget, staffing, instruction, and time. Teams will participate in a two-day seminar prior to the beginning of the 2008-09 and 2009-10 school years. Speakers will offer sessions that include follow-up with the school empowerment teams 3-4 times during the school year through job shadowing and school visitations facilitated by the project manager.

The key goals of the Education Executive Leadership Program are:

Goal 1: The district will coordinate professional development designed specifically for the five autonomies available to Empowerment Schools in meeting accountability measures.

Goal 2: The unique curriculum for each of the empowerment schools will be aligned with the systemic reform initiatives recommended by the U.S. Department of Education and the Nevada State Department of Education so that, by the end of the project period, all project schools will be classified as "Meets Standards" or "Exceeds Standards" by the Nevada State Department of Education and Proficient or Advanced under No Child Left Behind (NCLB).

Funding is requested for personnel including one project manager, administrative stipends, teacher extra-duty pay, and fringe benefits; out-of-district consultant payments and facility rental for professional development workshops; travel to visit other locations implementing the Empowerment concept; printing of professional development materials; supplies; and indirect costs.

Enhancing Education Through Technology-Competitive

The goal of this project is to increase the use of instructional technology in core content classrooms and enhance instruction while efficiently streamlining current resources. To accomplish this, cadres of teachers are prepared to serve as trainers.

Full Day Kindergarten

Assembly Bill 563 provides funding for the continuation and expansion of full-day Kindergarten, with the expectation that schools in which at least 55% of the pupils are eligible for free and reduced-price lunch will have the opportunity to provide full-day Kindergarten to their eligible students. Grant Funds authorized through this bill have been awarded to fund full-day Kindergarten programs in 348 classrooms. Funds will be utilized to pay teacher salaries and benefits .

Gang Resistance Education and Training

The Gang Resistance Education and Training (G.R.E.A.T.) Program will be implemented at the Charles I. West Preparatory Academy. Four GREAT program components that will be addressed include: a core middle school component, 6-week elementary curriculum; a 6-session family component; and a summer component. Components will be implemented in West Prep's elementary and middle school classrooms (grades 4, 5, and 6). This program is intended to decrease gang affiliation by program participants thereby increasing student safety on and off the school campus. With an increase in student safety, student achievement in school is expected to improve.

GEAR UP

The vision of the GEAR UP program is to change the culture of schools located in economically disadvantaged communities so that students are prepared academically and have the resources to attend and succeed in college. Students from the original nine middle schools who were selected to participate in the GEAR UP Program in fiscal 2007 based upon academic need are: Cannon MS, Cortney MS, Findlay MS, Fremont MS, Keller MS, Knudson MS, O'Callaghan MS, Robison MS, and Woodbury MS and will matriculate to the following high schools: Basic, Chaparral, Del Sol, Desert Pines, Eldorado, Las Vegas, Legacy, Mojave, and Valley. The GEAR UP program aims to raise expectations of teachers, administrators, and parents while increasing academic proficiency of students. Students will be provided with academic support to increase proficiency in the areas of math, English, language arts, and science. Students in the 9th grade cohort at the schools served will be offered the following services: counseling and advising that includes an Individual Learning Plan (ILP) to assure students have an opportunity to understand how high school courses correlate to post-secondary opportunities, exploration of career interest, access to tutoring in math, language arts, and science, mentoring provided by high school or college students, access to college preparatory courses through rigorous preparation in math and language arts, community and parent night events that focus on academic achievement, post-secondary opportunities, financial aid, and college campus visits to gain familiarity with college offerings and opportunities. Additionally, staff development will target specific and identified needs as outlined in the School Improvement Plans (SIPs) and research based understanding of the unique experiences that occur as students matriculate from middle school to high school.

IDEA: District Improvement Plan

This grant is inclusive of two separate initiatives, an Early Childhood Outcomes Assessment project, as well as a Response to Intervention pilot project.

Early Childhood Outcomes Assessment: The district has taken specific steps in an effort to comply with the new Office of Special Education Programs requirement that every state document the percent of preschool children with IEPs who: improve social emotional skills; acquire and use knowledge and skills; and use appropriate behaviors to meet their needs. Toward that end, each Early Childhood teacher will conduct ongoing, observational assessments using the Creative Curriculum Developmental Curriculum (CCDC) on-line assessment system. Approximately 500 teacher and speech pathologists as well as approximately 5,000 students will benefit from this program.

Response to Intervention (RTI) Pilots: Staff members from Valley High, Cambeiro Elementary, Herron Elementary, and Dearing Elementary Schools will be trained to serve as the Instructional Consultation (IC) facilitators at their sites. These IC facilitators will work closely with the district's Project IMPROVE Facilitator/Trainer and the Nevada Department of Education to develop and implement a Response to Intervention (RTI) system for assessing and meeting the academic and behavioral needs of individual students. This intervention system will be developed in accordance with the work of Dr. Todd Gravois and associates. Additionally, a project facilitator will be provided to work closely with the four IC schools and coordinate a larger RTI pilot utilizing AIMS Web software to benchmark the progress of students at 31 schools throughout the district.

Inside American History Program (TAH) Teaching American History

The overall goal of the "Inside American History Program" is to raise student achievement by improving teacher knowledge, understanding, and appreciation of American history. This program will serve up to 900 elementary school teachers serving grades 3rd through 5th in the provision of professional development.

JASON Project

The JASON Project is a program conducted through a nonprofit subsidiary of the National Geographic Society. JASON connects young students with great explorers and events to inspire and motivate them to learn science. Its core curriculum units are designed for 5th-8th grade classrooms, but are flexible enough to be adapted for higher or lower grades.

Johnson/O'Malley Grant

All Johnson O'Malley (JOM) students must be members of an American Indian Tribe or Alaska Native, be at least 1/4 blood of a descendent of a member of an American Tribe which is eligible for special programs and services provided by the United States.

Program will reinforce students' cultural heritage through speakers, demonstrations, and presentations, provide additional resources through school supplies and backpacks and provide parent advisory group with training through a consultant to better utilize JOM funding.

Local Plan -Disabilities Education Act

Funding is provided through the Individuals with Disabilities Education Act, Part B, Public Law 101-476, to assist school districts in the initiation, expansion, and improvement of programs for the education of children with disabilities. Children who deviate educationally, physically, mentally, emotionally, and/or socially from "normal" are provided programs and services to afford them an opportunity to develop their potential. In accordance with federal regulations pertaining to the education of children with disabilities, populations of unserved and underserved children are identified.

NeCoTIP - Communication and Problem Solving Using Lesson Study (CAPSULEs)

Communication and Problem Solving Using Lesson Study (CAPSULEs) is a collaborative effort of faculty in both the College of Education and College of Sciences at the University of Las Vegas, Nevada (UNLV) and the faculty and administration of Robert Lunt Elementary. The primary focus will be on a) developing teachers' content and pedagogical knowledge of and through the problem solving and communication strands in the Nevada Mathematics standards; b) enhancing teachers' understanding of how students learn and communicate mathematics; and c) increasing students' problem-solving and communication skills, resulting in higher student achievement, especially on problems requiring constructed responses. The project incorporates three components: lesson study, after-school meetings and online discussions, and summer institutes. Lesson study is designed to expand teachers' knowledge of content and pedagogy through participation in an adaptation of professional development process described by Stigler and Heibert (1999) as a potential explanation for achievement differences between American and Japanese students. After-school study groups and online discussions will provide teachers opportunities to debrief and expand on lesson study, mathematical content, and pedagogy. A summer institute will extend teachers' content knowledge via a problem solving approach and will provide teachers with time to collaboratively design lessons and prepare for implementation of lesson studies during the year. Classroom teachers, school content specialists, and UNLV personnel will be involved in all three components.

NeCoTIP - Intensive Content Area Literacy Professional Development

The district was invited to continue to work in partnership with the University of Nevada, Las Vegas (UNLV) on a project entitled "Intensive Content Area Literacy Professional Development Through Teacher Learning Communities in Three Middle Schools." Teacher leaders (two per school site) at Mack, Cannon, and Orr Middle Schools will be working with a professional development community model organized by three university instructors. They will, in turn, work with interested teachers at their school sites to infuse content area literacy practices and strategies with a potential target group of thirty-two teachers.

Nevada Driver Education Curriculum & Certification Project

The Nevada Driver Education Curriculum & Certification Project will reduce serious deaths and injuries by motor vehicle crashes, especially for teen drivers, through the implementation of a program to improve driver education programs in Clark County and in the State of Nevada. An advisory committee will be formed to collaborate and work with consultants to develop and implement a standardized Nevada Driver Education Curriculum and engage in curriculum mapping. This project will provide professional development for driver education teachers. Additionally, the project will assist with the development of a three-credit university class leading to driver education teacher certification. This course will initially be delivered via traditional face-to-face instruction, but will also be delivered in an online format in the final year of the proposed project. Various instructional resources for teachers to use with their students will be provided to all district high schools.

Newcomer Academy - Del Sol High School

The mission of the Newcomer Academy at Del Sol High School is to create an environment enriched with academics that will increase student achievement and enhance the lives of the families in the community. The Academy is a small learning community designed for students with Limited English Proficiency (LEP). This school-within-a-school serves Del Sol's ethnically diverse student body. The Fund for the Improvement of Education (FIE) grant will be used to expand educational opportunities for the English Language Learners (ELL) at Del Sol. One additional teacher and two bilingual (Spanish) instructional assistants will be hired to support non-English speakers

in the Newcomer Academy. Teachers and assistants use the High Quality Sheltered Instruction (HQSI) model to assist students with language acquisition and academic attainment. The FIE funds will assist the Newcomer Academy at Del Sol in meeting the following goal:

The goal of the Newcomer Academy at Del Sol is to provide new arrivals to the United States with intensive English instruction in an environment that parallels the general education instructional curriculum so students can increase English acquisition concurrently with grade level content in the areas of math, language arts, science, social studies, technology, and physical education.

Non-Title School Support Team

The No Child Left Behind Act of 2001 stipulates that schools failing to make adequate yearly progress (AYP) for four years in a row are subject to corrective action. It is the State's responsibility to provide support and assistance to local education agencies to assist schools in building capacity to increase the opportunity for all students to meet the State's academic content standards and student academic achievement standards.

Each of the 80 eligible schools shall establish a School Support Team composed of persons knowledgeable about scientifically based research and practices on teaching and learning; successful school-wide projects; school reform; and improving educational opportunities for low-achieving students. It is the responsibility of the Nevada Department of Education to provide team leaders for these school support teams established at each of the schools as a corrective action. It is the committee's responsibility to review the school improvement plan and assist in developing recommendations for improving student achievement. Meetings will be held throughout the school year and on-going reviews of the status of implementation of the school plan will be conducted. Grant funding will provide teacher extra duty to compensate committee members for hours worked outside of their contracted day, as well as, substitute teacher pay to be utilized to cover classes when committee members must meet during the regular school day.

Peer Mediation & Conflict Resolution

Funding for Peer Mediation supports individual schools for training and for the establishment or expansion of peer mediation and conflict resolution programs. The five individual schools funded for this 2-year program include: Bailey Middle, Jeffers , Dondero, Hayden, and Cambeiro Elementaries.

Project (MIST) Mathematics Integrated with Science using Technology

The goal of this Mathematics and Science Partnership – Project MIST (Mathematics Integrated with Science using Technology) -- is to produce a leadership group of highly qualified mathematics and science teachers, grades five through eight, who are poised to address issues related to student achievement. Project MIST incorporates mathematics and science content, distance education, teacher-led professional learning communities, and ongoing professional development based on teacher needs and student achievement. Using the model developed for Project PASS (Promoting Academic Success in Students), a comprehensive and integrated approach emphasizing education and sustained professional development for teams of mathematics and science teachers will be applied with four major annual activities: a) a two-week summer institute focusing on mathematics and science content knowledge, b) online graduate coursework, c) professional learning communities, and d) site-based action research.

Reading First

The key goals of the district's Reading First plan are to: 1) improve reading skills of students in grades K-3; 2) design appropriate and comprehensive professional development programs for target schools; 3) provide teachers with training, classroom materials and support to realize effectiveness in literacy programs; 4) monitor and reinforce good professional practices to achieve literacy goals; and 5) communicate Reading First experiences to K-3 teachers throughout the district. Reading First schools were selected according to the percentage of students scoring in the bottom quartile in reading on the Iowa Tests of Basic Skills, percentage of students receiving free/reduced lunch, and the receipt of little to no external funding. The following elementary schools currently participate in the district's Reading First program: E.W. Griffith, Harley Harmon, Edna F. Hinman, Doris M. Reed, Richard Rundle, Hal Smith, Vegas Verde, Howard Wasden, Elbert Edwards, William K. Moore.

Refugee School Impact Aid

Funded through the Office of Refugee Resettlement, this program assists refugee students in the transition to American culture. The district, Ethiopian Community Development Council, and Catholic Charities of Southern Nevada partner in the provision of services for refugee students through in-school and after-school programs. Grant funding will support refugee students through the provision of after-school tutoring, needed school supplies, translation of school forms, and interpreters for registration and parent conferences, and field trips to cultural and educational places of interest in the community. Del Sol High, Orr Middle, and Valley High are the targeted sites for school-based programs as they have the highest populations of refugee students to be served.

Response to Instruction (RTI) Progress Monitoring

The district is currently developing a district-wide model for establishing comprehensive, school-based intervention systems to improve educational outcomes for all students. Under this “Response to Instruction” model (RTI), focus is placed on maximizing student access to high quality, standards-based instruction and research-based interventions within the general education program. The RTI model is intended to focus more resources on delivery of effective instruction, early intervening services for at-risk students, data based instructional planning and decision making, and an overall reduction in students identified and needing special education services

This subgrant will stimulate the development of comprehensive universal screening, progress monitoring, and intervention documentation practices in select schools representing the five regions and the Superintendent’s Schools. Toward this end, project staff will implement the following:

1. Adequately train staff in appropriate implementation, data analysis, and evaluation of student progress within the model
2. Implement screening practices (i.e., fall, winter and spring benchmarking) and routine progress monitoring practices for students
3. Increase data based decision making regarding the instruction and intervention needs for students
4. Provide sufficient ongoing training and technical support to institutionalize universal screening, progress monitoring, intervention documentation, and data based decision making practices in participating schools

RTI Collaborative Conference

Leadership at the NDE has acknowledged that high-quality professional development is essential to the development and implementation of the RTI model. With this in mind, the NDE has encouraged the district to provide leadership and organizational assistance in the development of a statewide RTI Collaborative Conference, featuring nationally recognized educators. Through the proposed grant application, the district will host a two day conference to be held in Las Vegas during the month of June 2009. The primary audience will be school psychologists from throughout the state, but the conference will also be open to other educators as well. In order to encourage participation from districts across the state, the NDE will provide funding for travel stipends to educators from outlying districts.

Safe Routes To School

This project will develop and implement programs that examine conditions around schools and conduct projects and activities that improve safety and reduce traffic and air pollution in the vicinity of schools. The goal of this pilot initiative is to increase the numbers of and enhance the safety of students who walk or bicycle to project schools. Twenty-three elementary and six middle schools are included in the project and were identified utilizing the following identifiers as primary factors for the need to implement a Safe Routes to Schools Program; 1) schools that have a high population of students who currently walk or bicycle to school, and/or 2) schools that have a high degree of traffic congestion at or around the school facility during drop-off and pick-up times.

Safety Lockup Program-(JAG) Federal Justice Assistance Program

This grant will provide bicycle helmets and locks for students and provide safety programs to educate children on traffic and school safety.

Salary Incentives for Licensed Educational Personnel

Funding was authorized by Assembly Bill 1 during the State Legislature’s 2007 special session to be used for school districts within the state eligible to apply for the funds to establish a program of incentive pay for licensed teachers, school psychologists, school librarians, school counselors and administrators employed at the school level, which must be designed to attract and retain those employees. Additionally, the incentive program must be negotiated pursuant to chapter 288 of NRS and must include, without limitation, the attraction and retention of: Licensed teachers, school psychologists, school librarians, school counselors, and administrators employed at the school level and have been employed in that category for at least five years; and teachers who hold an endorsement in the field of math, science, special education, English as a second language, or other area of need as specified by the State Superintendent of Public Instruction.

School-Based Student Drug-Testing

This is a three-year project to reduce alcohol and substance abuse among student athletes through implementation of a student drug-testing program at eight district high schools. The high schools selected for this program are: Eldorado, Mojave, Centennial, Foothill, Green Valley, Durango, Desert Pines, and Del Sol.

The program proposed in this application includes the following components:

- (1) July 1, 2008 – December 31, 2008: A six-month planning period whereby the seven high schools currently without a drug-testing program will form a committee composed of school staff, district administrators, parents, and community partners. The committees

at each high school will determine if sufficient school, parental, and community support exists within the high school community and, if so, will generate school-specific random drug-testing procedures for their respective school sites. Green Valley High's program will continue during this period; and

(2) January 1, 2009 through June 30, 2011: The second phase of program implementation is the commencement of random drug-testing of athletes at the seven new sites, and continuation of random drug-testing at Green Valley High.

Sewell Neighborhood Educational Center (SNEC)

The Sewell Neighborhood Education Center (SNEC) facility will provide educational, language, cultural, and technological services. SNEC will provide a centralized location within the community for needed educational resources, technological opportunities, and a place for families to learn together. The center will be the link between the school and other community resources.

Signing Bonus for Teachers Program

Funding was authorized by the 2007 State Legislature for signing bonuses in the amount of \$2,000 to be paid to newly hired teachers during the 2008-09 school year. The Teacher Signing Bonus Program will continue the stipulations of Senate Bill 427, which was passed by the 2001 Legislature.

Employees classified with an assignment code of either 700 – administration or 800 – special services are not eligible for the Teacher Signing Bonus Program. Only employees classified with an assignment code of 100 – elementary, 200 – grades 9 through 12, 300 – grades 7 and 8, 400 and 500 – occupational, or 600 – special education are eligible for the program. The four basic criteria for receiving the bonus are:

1. A teacher may not receive more than one signing bonus.
2. A teacher must teach at least 30 days before he/she can receive the bonus.
3. A teacher who taught for a school district or charter school during the 2007-08 school year, and subsequently transfers to another district in the state is not eligible to receive the bonus.
4. A teacher who returns to teaching after one or more years of interrupted service, and has never received a signing bonus, will be eligible for the bonus.

Signing Bonuses for Teachers of the Deaf or Hard of Hearing

The 2007 State Legislature appropriated \$5,000 to be used for signing bonuses to newly hired teachers of the deaf or hard of hearing. These funds are to be used to pay qualified new teachers a \$1,000 bonus. The eligible teachers for the Teachers of Deaf or Hard of Hearing program are required to meet the eligibility established by Assembly Bill 2, Section 7, from the 2007 special legislative session.

Special Education Mentoring & Retention Facilitator Grant

The district faces tremendous challenges in recruiting and retaining sufficient special education teachers to provide services for students with disabilities. The research helps us to understand that if those teachers who are hired for special education positions can be retained, many of the challenges we face in recruiting sufficient numbers of teachers would be resolved. The research is also very clear that assigning mentors to first, second, and third year teachers is among the most influential factors in whether a teacher will remain in his or her teaching position. New special education teachers need a high quality induction on district procedures, as well as, on-going mentoring in planning, instruction and assessment strategies. These experiences will empower teachers to successfully assume professional responsibilities. In order to accomplish the district's goal to retain more special education teachers, this subgrant will provide funds to hire a mentor trainer to provide training and guidance to site level mentors who in turn will support new special education teachers.

Special Education Early Childhood

The goal of this program is to address the needs of children with disabilities before they are eligible to enter first grade. The funding also enables the district to implement a continuum of placement options that address the least restrictive education environment.

The goals and objectives for the proposed program are to:

1. Enable young children with disabilities to begin schooling as early as possible to mitigate the effects of their disabilities, as required by federal law.
2. Provide provision for parent training, identification, and implementation of specific early childhood special education curriculum.
3. Provide staff training in special education procedures and instructional techniques.
4. Develop and implement a plan for dissemination of information to the public regarding early childhood education.

Special Olympics Nevada

This project will foster the development of a comprehensive Special Olympics program that services Special Education students with developmental disabilities. The Special Olympics Project Facilitator's responsibilities include: (1) to increase the participation of eligible students in the school-based Special Olympics program; (2) to organize and manage the Unified Sports program (competition for students with disabilities and non-disabled peers); (3) to recruit, train, and manage school district coaches and volunteers; (4) to administer, in cooperation with Special Olympics, Nevada, the training program for coaches ensuring that each coach is trained and prepared for events; (5) to ensure that all athletes are receiving a quality training program; (6) to organize competitions for trained athletes; maintain the school training and competition calendar; (7) to act as the curriculum consultant to the Adapted Physical Education staff and Student Support Services; (8) to conduct in-service training on Special Olympics at staff development days; (9) to develop a transition plan for secondary students to move from school-based programs into Special Olympics programs; (10) to disseminate information on community-based Special Olympic programs and enable access for students to participate in regional and state championships; (11) to coordinate annual budget with Special Olympics, Nevada. Prepare all paperwork including event reports and year-end summaries; and (12) to collaborate with other community agencies.

Starlab Portable Planetariums

Problem solving and critical thinking are two abilities widely considered important outcomes of education. The GATE Program continues to emphasize critical thinking and problem solving by implementing a curriculum that focuses on integrating technology. During the 2008-09 school year, the GATE Department implemented a high quality robotics curriculum, empowering students to expand their knowledge of science through the use of research, problem-based learning, critical thinking, and questioning. Lego Mindstorms curriculum will provide an environment that fosters critical thinking and problem solving skills which align with recent areas of emphasis from the United States Department of Education on the promotion of science, technology, engineering, and mathematics.

Substance Abuse Prevention McCall Elementary

This proposed initiative seeks to build upon this ongoing partnership, utilizing State Prevention Infrastructure funds to implement or expand the following initiatives: Parent Patrol; Summer Academy; parent involvement fairs; Second Step Violence Prevention Program; and Saturday School. Through these initiatives, the program will positively impact approximately 536 students and their families each year, achieving the following program objectives:

1. Increase student academic skills as evident on CRT's or other test measures by 10%.
2. Increase student social skills as evident by a decrease of 10% on parent conferences for discipline based upon fiscal 2006-07 data with a compounding decrease of 5% every year after.
3. Increase awareness of protective factors (Developmental Assets) by 10% as measured by pre and post tests or assessments.
4. Increase parent and community involvement in the Parent Patrol by 5% as measured by sign-in sheets or logs.

Targeted Assistance Grant (TAG)

This grant will share evidence-based reading instructional practices for beginning readers through an outreach project with Nevada districts that were ineligible for the award. The grant will also allow the district to build capacity and develop sustainability plans to deliver high quality scientifically-based reading instruction. Additionally the grant will provide enhancements to activities that are ongoing and described in Nevada's approved Reading First grant.

The Readiness And Emergency Management For Schools Program

This program aims to strengthen the readiness and emergency management preparedness programs. The primary mission of this program is to ensure student safety by developing stronger school-based crisis plans; developing new and/or improved district prevention, mitigation, preparedness, and recovery plans; provide more training and practice opportunities to school staff; and improve communication with parents and students about emergencies.

Title I Neglected or Delinquent

The High Desert State Prison - Medium, High School Assistance Program will provide inmate students at the High Desert State Prison - Medium High School (Youthful Offender Program) with: 1) a hands-on environment to apply math, science, language, music, and vocational classroom skills, 2) a means to earn high school credit via GED and academic classroom instruction to fulfill all requirements for a high school diploma, 3) earn vocational skills and certification (where appropriate) in culinary arts, horticulture, automotive, HVAC, computer technology, and industrial technology, and 4) provide teachers with the tools and training necessary to achieve educational success with this exclusive population.

Title I Sec 1003(g) School Improvement Plan

The proposed Title I School Improvement Program incorporates area service center (ASC) level plans specific to the demographics and achievement data of individual campuses as well as district-wide initiatives headed by the Department of Research and School Improvement (RSI) and the Curriculum and Professional Development Department. The ASC proposals will coordinate professional development and extra instructional time to target the School Improvement Plan (SIP) goals and achievement needs specific to individual schools. Much of this will be accomplished through additional instructional hours provided through a combination of after-school tutoring, Saturday school, summer school, and intersession's, providing direct instruction to struggling students. ASC planning teams will primarily work to refine and expand existing curriculum. Additionally, ASC 4 proposes to augment existing curriculum by training instructional staff in the Capturing Kids' Hearts program for character education.

Title II-A Teacher and Principal Training & Recruiting

This is an entitlement grant that provides funding to local education agencies in accordance with educational needs and priorities that are consistent with the improvement of instruction through teacher and administrative training within the twelve projects listed in the three areas specified in the legislation: Teacher & Administration Training - (1) Math/Science;; (2) Social Studies; (3) English/ Language Arts Literacy; (4) Leadership; (5) New Teacher Induction; (6) Curriculum & Professional Development; (7) Research and Accountability; (8) Equity & Diversity Education; (9) Achievement Via Individual Determination (AVID); (10) District Improvement Process, and Recruitment - (11) High Quality Teachers; and, (12) Recruitment.

Title II-D Enhancing Education Through Technology-Formula

This project supports programs that accelerate the implementation of educational technology plans to enable schools to integrate technology fully into school curricula. The Enhancing Education Through Technology (EETT) program addresses the following goals: (1) all teachers will have the training and support they need to help all students learn through computers and the Internet; and, (2) effective and engaging software and online resources will be an integral part of every school curriculum.

Title III English Language Learner

This grant is used to assist all second language learners to become proficient in English. The six projects are designed to assist the students at all grade levels. Professional development, dual immersion, elementary education, secondary education, assessment, and parent involvement are the six projects.

Title IV-21st Century Community Learning Center Grants

The 21st Century Community Learning Center (CCLC) programs are designed to help children in high-need schools succeed academically through the use of scientifically-based practice and extended learning time. Academic programs and activities provided for students through the grants include remediation in literacy, mathematics, and science. Enrichment and support programs implemented may include classes in drama, music, cooking and gardening.

The programs are supervised by the Director of Wraparound Services. The Director works with Grants Development and Administration to ensure that the goals and objectives of the enrichment and after school programs align with School Improvement Plans (SIP) and, in turn, align with the district's improvement plan. The grant facilitator supports the current after school program sites. The facilitator also provides program support to site leaders and building administration on all program issues.

The following schools have qualified for CCLC grants during fiscal 2009-10:

Rex Bell Elementary	Reynaldo Martinez Elementary	James Fremont Middle
William Bennett Elementary	Owen Roundy Elementary	Frank Garside Middle
Elbert Edwards Elementary	Lewis Rowe Elementary	William Orr Middle
Ruth Fyfe Elementary	Chester Sewell Elementary	J D Smith Middle
George Harris Elementary	C P Squires Elementary	Cowan Sunset High
Fay Herron Elementary	Wendell Williams Elementary	Laughlin High
Matt Kelly Elementary	Marlon Brown Middle	Moapa Valley High
Robert Lunt Elementary	James Cashman Middle	

Title IV-A Safe & Drug-Free Schools

Student achievement and success are influenced by personal and social factors. Personal and social domain strategies incorporate the idea of "asset development" by helping students build external assets such as support, empowerment, boundaries, and constructive use of time; and internal assets such as commitment to learning, positive values, social competencies, and positive identity. The counseling component of the Safe & Drug-Free Schools (SDFS) Program addresses violence and substance abuse prevention from the personal and social domain perspective. The Guidance and Counseling Services Department oversees this component of the program. Three full-time outlook counselor positions provide specialized counseling services for student populations at three high-risk middle schools. Each counselor is assigned exclusively to one high-risk middle school to provide individual and group counseling. The SDFS

office oversees other components of this program. Prevention Education will continue through the implementation of research-based classroom curriculum, peer mediation, and prevention clubs at school sites. Prevention Strategists work with school administrators and staff to assess and target site-based needs for prevention programs. Problem identification and referrals for students found to have substance abuse and/or violence related issues are supported through the Student Assistance Program, the Substance Abuse Awareness Program, and services provided by a threat assessment counselor.

Title V Innovative Education Program Strategies

Innovative Education Grant fund a variety of activities that explore new and different ways to promote student achievement and school success. These projects are developed and implemented based on student needs and encourage the use of research-based strategies and best practices to positively affect schools. The results of many of these pilot projects can assist with determining the direction of future programming and instruction.

Title VII Indian Education

Funding is made available through the No Child Left Behind Act, Title VII, Part A, for programs to assist American Indian and Alaska Native students. The following activities will be conducted during the project period: (1) Native American Indian students throughout the county who qualify under Title VII will be identified; (2) students from elementary, middle, and high schools determined to be in need of tutorial services in accordance with established selection criteria will be targeted for such services; (3) before or after-school tutoring is available to qualified Title VII students; (4) cultural awareness activities will be scheduled districtwide for American Indian and Alaska Native students that enhance and support academic achievement; and (5) a college tour for qualifying students and parents will participate in the project through the Clark County Indian Education Parent Committee.

Youth Risk Behavior Survey Program (YRBS)

The purpose of the Nevada YRBS is to identify the level of health risk behaviors that Nevada middle and high school students are practicing. The results are intended to be used in decision-making processes to develop and deliver effective prevention education and services, and to reduce the prevalence of those high risk behaviors which threaten the health and well-being of Nevada children and adolescents. Nevada administered the survey in 1993, 1995, 1997, 1999, 2001, 2003, 2005, and 2007 and has always obtained “weighted” data that can be generalized to all public high school students in the state. For the second time, Nevada has middle school trends analysis data comparing 2003 with 2005 and 2007. Though the YRBS has been administered by the NDE since 1993, there have been limited systematic procedures established to educate staff, community, and parents regarding the YRBS results and its implications for health-related behaviors, education, and policy. The district has developed the following performance measures for the proposed program:

1. A middle school survey was developed to acquire a baseline for future surveys which will continue to include such questions, and will include all middle schools, not just a sample. Local survey administration will also be expanded to include alternative and detention schools, which house many of the district’s most at-risk students;
2. Professional development for administrators, counselors, school nurses, and teachers will continue regarding the use of the YRBS survey results such that 90% of those who participate will indicate that it provided participants with content knowledge and factual information that will promote instructional activities that help students address risky versus healthy behaviors; and
3. At least three methods of dissemination will be utilized to share results of the YRBS survey (i.e. web page, brochure, and professional development).

Zone Safety Coordinator

This grant funds the salary of the Traffic Zone Safety Coordinator. The Coordinator will develop and assist with implementation of school safety education programs, act as staff for the district’s traffic safety task force, and serve as the Southern Nevada Coordinator for the Safe Routes To School Program. Funding is provided by the Department of Public Safety’s Office of Traffic Safety.

ABBREVIATIONS AND ACRONYMS

AB	Assembly Bill
ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
ADM	Average Daily Membership
ADOPP	Alternative Drop Out Prevention Program
AIS	Academy for Individualized Study
AP	Advanced Placement
APEDP	Alternative Program of Education for Disruptive Pupils
ARL	Alternative Route to Licensure
ASC	Area Service Center
ASK	Assessing Science Knowledge
ATA	Advanced Technologies Academy
ATTC	Area Technical Trade Center
AVID	Advancement via Individualized Determination Program
AYP	Adequate Yearly Progress
AZAC	Attendance Zone Advisory Commission
Board	Board of School Trustees
BOC	Bond Oversight Committee
CAFR	Comprehensive Annual Financial Report
CALEA	Commission on Accreditation for Law Enforcement Agencies
CASA	Center for Accelerating Student Achievement
CCASAPE	Clark County Association of School Administrators and Professional-technical Employees
CCDC	Clark County Detention Center
CCEA	Clark County Education Association
CCP	Continuum of Care Program-In Custody Program
CCPEF	Clark County Public Education Foundation
CCSD	Clark County School District
CEE	Commission on Educational Excellence
CIP	Capital Improvement Plan
CIS	Central Information Services
CMMS	Computerized Maintenance Management System
CMP	Captioned Media Program
CPCU	(American Institute) Chartered Property Casualty Underwriters
CPD	Curriculum and Professional Development
CSN	College of Southern Nevada
CPSI	Canadian Playground and Safety Institute
CRT	Criterion Referenced Test
CSR	Class Size Reduction
CSRP	Comprehensive School Reform Project
CTE	Career and Technical Education
CTSOs	Career and Technical Student Organizations
DECA	Distributive Education Clubs of America
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
District	Clark County School District
DSA	Distributive School Allocation

EBS	Educational Broadband Service
ECECP	Early Childhood Education Comprehensive Plan
ECS	Educational Computing Strategists
EEOC	Equal Employment Opportunity Commissions
EETT	Enhancing Education through Technology
EGI	Employee Group Insurance
ELL	English Language Learners
EMC	Educational Media Center
EMR	Employee - Management Relations
EOC	Emergency Operations Center
ERP	Enterprise Resource Planning
ES	Elementary School
ESD	Education Services Division
ESEA	Education Support Employees Association
ESL	English as a Second Language
FADA	Fiscal Accountability and Data Analysis
FAPE	Free Appropriate Public Education
FASA	First Aid Safety Assistant
FBLA	Future Business Leaders of America
FCCLA	Family, Community, and Career Leaders of America
FERPA	Family Educational Rights and Privacy Act
FICA	Federal Insurance Contributions Act
FIE	Fund for the Improvement of Education
FFA	Future Farmers of America
FOSS	Full Option Science System
FSR	Facility Service Representative
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education Program
GDA	Grants Development and Administration
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs
GED	General Educational Development Test
GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
GST	Governmental Services Tax
HH	Deaf/Hard of Hearing
HR	Human Resources
HS	High School
HQT	Highly Qualified Teacher
IDEA	Individuals with Disabilities Education Act
IDMS	Integrated Data Management System
IEP	Individualized Education Program
IMPACCT	Intermediate Placement and Correctional Court Tactics Program
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project
iSAT	Improving Science Achievement with Instructional Technology

LAN	Local Area Network
LEP	Limited English Proficient
LSST	Local School Support Taxes (Sales)
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching
MASE	Mathematics and Science Enhancement
MDT	Mobile Data Terminal
MIEP	Mathematics Early Intervention Project
MPS	Management Process System
MS	Middle School
MSP	Mathematics and Science Partnership
NCET	Nevada Commission on Educational Technology
NCLB	No Child Left Behind Act
NDE	Nevada Department of Education
NeCoTIP	Nevada Collaborative Teacher Improvement Program
NERC	Nevada Equal Rights Commission
NIAA	Nevada Interscholastic Activities Association
NGA	National Governors Association
NPI	National Purchasing Institute
NRS	Nevada Revised Statutes
NS	Network Services
NSC	Nevada State College
NSF	National Science Foundation
NSHE	Nevada System of Higher Education
NVHSPE	Nevada High School Proficiency Exam
OIM	Occupational Injury Management
OM	Organizational Management
PACE	Preschool Achievement Centers of Excellence
PASS	Proficiency and Success in Science
PAYBAC	Professionals and Youth Building a Commitment
PBS	Public Broadcasting Service
PC	Personal Computer
PDE	Professional Development Education
PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
PERS	Public Employees' Retirement System
PL	Public Law
P-L	Property-Liability
PTFP	Public Telecommunications Facilities Program

RAVE	Recognizing a Valued Employee
REMS	Readiness and Emergency Management for Schools
RES	Replacement Elementary School
RFP	Request for Proposal
RHS	Replacement High School
RMIS	Risk Management Information System
RMS	Replacement Middle School
RPC	Request for Parent Conference
RSI	Research and School Improvement
RSIA	Refugee School Impact Aid Grant
SAGE	Student Achievement Gap Elimination
SAP	System Applications and Products - Enterprise Resource Planning
SASI	Schools Administrative Student Information Software
SBHC	School Based Health Center
SBP	School Breakfast Program
SIP	School Improvement Plans
SMART	Statewide Management of Automated Records Transfer
SMMEP	Secondary Mariachi Music Education Program
SRLE	Safe and Respectful Learning Environment
SS	Special School
SSSD	Student Support Services Division
STDS	School Technology Deployment Services
STEP	Student-to-Teacher Enlistment Project
STEP	Success through English Program
SUI	State Unemployment Insurance
TAH	Teaching American History
TBD	To Be Determined
TF	Transportation Facility
TISS	Technology and Information Systems Services Division
UNLV	University of Nevada, Las Vegas
UNR	University of Nevada, Reno
USS	User Support Services
VHS	Vocational High School
VoIP	Voice over IP
VTC	Video Conference Support
WAN	Wide Area Network
WIA	Workforce Investment Act
WiFi	Wireless Fidelity

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System - The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis - The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

Accrue - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

Administration - Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes - Taxes levied on the assessed valuation (35% of the taxable value less exemptions) of secured (real property – land and improvements thereon, and other personal property – house furnishings) and unsecured properties (personal – mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Account - A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes – 35% of market value.

Autism - Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

Average Daily Attendance (ADA) -Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

Average Daily Membership (ADM) - Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

Balance Sheet - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Board of School Trustees - The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

Bonded Debt - The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

Bonds Payable - The face value of bonds issued and unpaid.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget, Amended Final - The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

Budget Calendar - The schedule of key dates used in the preparation and adoption of the Final Budget.

Budget Document - The instrument used as a comprehensive financial plan of operations by the Board and administration.

Budget, Final - The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

Budget Overview - The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

Budget, Tentative - The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

Budgetary Control - The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

Buildings - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

Capital Budget - A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Expenditure - Represents an outlay from resources used exclusively for acquiring and improving district sites or the constructing and equipping of new district facilities that will have an anticipated useful life of more than one year.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended.

Chart of Accounts - A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of accounts.

Coding - A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

Contract Services - Labor, material, and other costs for services rendered by personnel who are not on the payroll of the District.

Cost Per Pupil - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Deaf-blindness - Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs.

Delinquent Taxes - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Disabled Student - A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

Disbursement - Payments made for goods and services.

Donations (Private Source) - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

Edison Schools - The six schools in the District which are currently managed by Edison Schools Inc., the nation's largest private manager of public schools.

Elementary Schools - A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

Emotional Disturbance - This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers
- Inappropriate types of behavior or feelings under normal circumstances
- A general pervasive mood of unhappiness or depression
- A tendency to develop physical symptoms or fears associated with personal or school problems

Employee Fringe Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) FICA, and (d) Workers' Compensation.

Encumbrances - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

Encumbrance Accounting - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Resource Planning (ERP) - Enterprise Resource Planning is an integrated system of software applications that rely on a database supporting financial and non-financial areas of an organization through “best business practices” and process reengineering.

Equipment - Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered part of the building.)

Estimated Revenues -When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

Federal Revenues - Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.

Fiscal Period - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District’s fiscal year runs from July 1 through June 30.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Full Time Equivalent-Employee (FTE) - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

Function - As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Plant Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

<u>Service or Activity</u>	<u>Function</u>	<u>Description</u>
<i>Instructional</i>	1000	Direct classroom services such as teacher salaries and benefits, supplies, and textbooks.
<i>Student Support</i>	2100	Attendance, guidance counselors, and health-related services.
<i>Support Staff</i>	2200	Staff development, training, and media services.
<i>Administration</i>	2300	Executive administrative services including the Board, Superintendent, community relations, and legal services.
	2400	School site administration including the principal and staff.
	2500	Fiscal services including accounting, budgeting, purchasing, and auditing.
<i>Maintenance and Operation of Plant Services</i>	2600	Buildings and grounds maintenance and upkeep, utilities, and security services
<i>Transportation</i>	2700	Student transportation services.
<i>Capital Outlay</i>	4000	Facilities acquisition and construction services.

Fund - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund, Capital Projects - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

Fund, Debt Service - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

Fund, District Projects - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Fund, Enterprise - Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

Fund, Expendable Trust - Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

Fund, Federal Projects - Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

Fund, General - The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

Fund, Internal Service - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

Fund, Proprietary - Operations that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Fund, Special Revenue - For accountability purposes, this fund is split between Federal Projects and District Projects. For further definition, see these funds also included in the glossary.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Gifted and Talented (GATE) - Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 through grade 6.

Grant - Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Hearing Impairment - Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

High School - Schools classified as high school by state and local statutes and typically composed of grades nine through twelve.

Instruction - Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

Instructional Materials-Supplies - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers - Amounts transferred from one fund to another fund.

Invoice - An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

Line-Item Budget - A detailed expense or expenditure budget generally classified by object designation with each organizational unit.

Kindergarten - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

Land - A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment) - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Medicaid Administrative Claiming - Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

Mental Retardation - Mental retardation means significantly subaverage general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

Middle School - Schools classified as middle school by state and local statutes or practices and composed of grades six through eight.

Modified Accrual Basis of Accounting - Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

Multiple Disabilities - Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

Object - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Orthopedic Impairment - Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

Other Health Impairment -Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

Payroll Costs - All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

Per Pupil Allocation - An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

Per Pupil Expenditure - An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

Personnel, Administrative (Unified) - Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are systemwide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

Personnel, Licensed - Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

Personnel, Support Staff - Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program. District programs are as follows:

0100	Regular Instruction-Elementary/Secondary
0200	Special Programs
0300	Vocational and Technical
0400	Other Instructional-Elementary/Secondary
0410	Summer School
0420	English Language Learners (ELL) - Instruction
0430	Alternative and At-Risk Education
0600	Adult/Continuing Education
0700	Community/Junior College Education
0910	Co-Curricular
0920	Athletics
1000	Undistributed Expenditures

Property Insurance - Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

Purchase Order - Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services - Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

R*STARS - Acronym for Relational Standard Accounting and Reporting System which was the District's financial accounting software package and is now replaced with the Enterprise Resource Planning software applications.

Region - One of the five geographical areas within the District that supervises all schools within that area. Each region has a superintendent and two assistant region superintendents. Facilities are centrally located to schools in that region. The regions are identified as Northwest, Northeast, East, Southwest, and Southeast.

Reimbursement - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Rentals - Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

Reserve - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Reserve For Encumbrances - A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

Revenues - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

Salaries - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

Sale of Assets - The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

School - A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

School Plant - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playfields.

Source of Funds - This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

Special Education - Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

Specific Learning Disability - The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

Speech or Language Impairment - This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

Supplies - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Teacher Allocation - The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

Traumatic Brain Injury - This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

Travel - An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

Tuition Expended - Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

Tuition Received - Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

Visual Impairment Including Blindness - This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

Vocational Program - A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Weighted Enrollment - Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment numbers.